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*Mr. Worthington*  
INSTRUCTIONS

TO

OFFICERS OF HER MAJESTY'S  
PROVINCIAL CUSTOMS,

TO WHICH ARE ADDED

FORMS OF CUSTOM HOUSE ENTRIES,

BONDS, BOOKS OF ACCOUNTS,

A  
TABLE OF MEASURES,

&c. &c. &c.

---

PREPARED BY ORDER OF

His Excellency the Governor General, for the use of the Department of Provincial Customs,

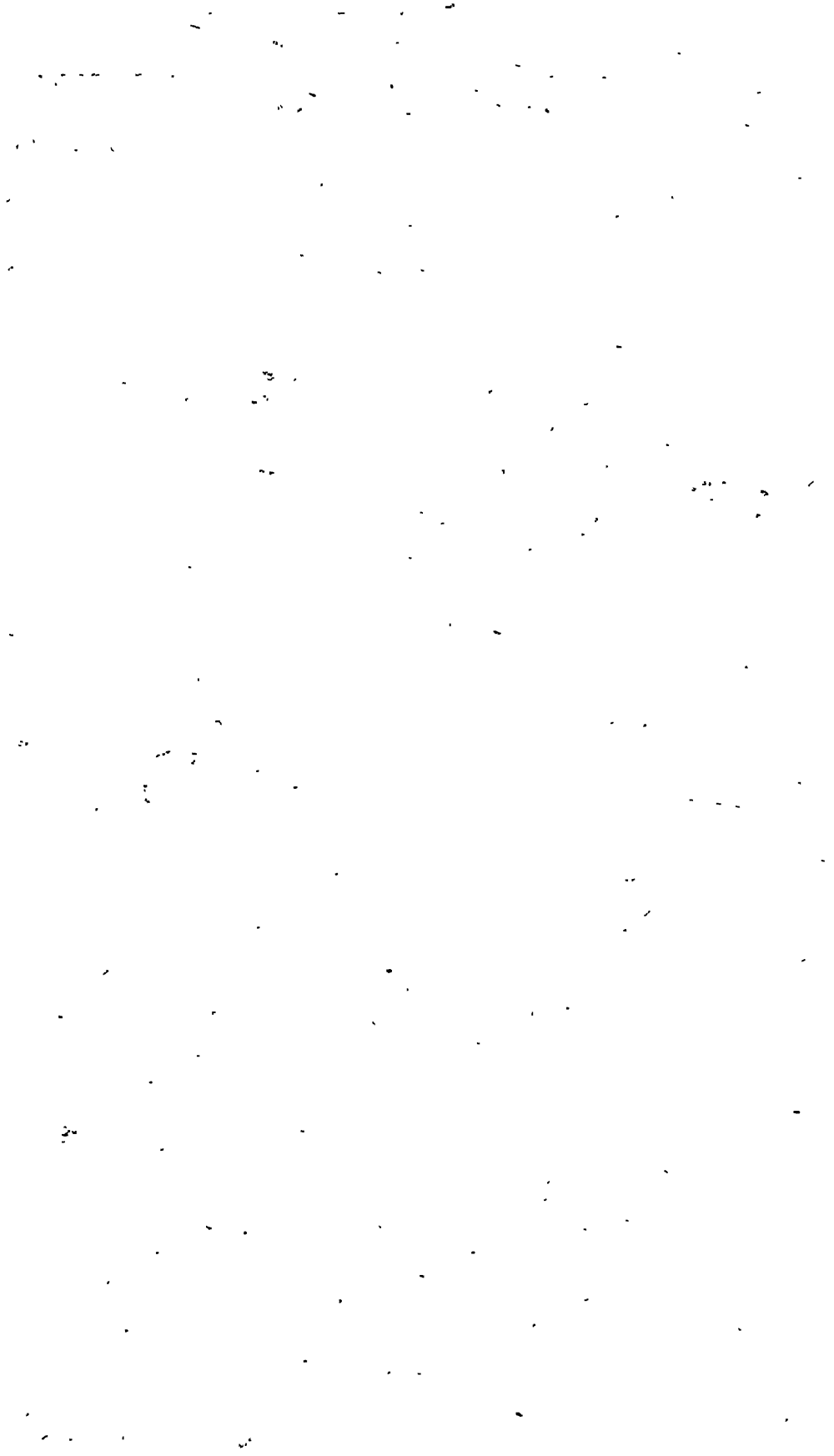
BY J. W. DUNSCOMB, ESQ.



Montreal:

PRINTED BY DESBARATS & DERBISHIRE,  
QUEEN'S PRINTER.

1844.



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Montreal, 1st August, 1844.

SIR,

**E R R A T A .**

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*You are requested to correct the following errata :—*

**PAGE 4, ARTICLE 7—OF INSTRUCTIONS TO COLLECTORS—**  
**10TH LINE.**—After the words—*to the Receiver General and*  
—erase the three following words "*the other copy,*" and  
insert, in lieu thereof, the three words—*communicate the*  
*same*—the sentence will then read, *one copy of which receipt*  
*you will forward to the Receiver General, and communicate*  
*the same to the Inspector General of Public Accounts, in a*  
*letter, etc., etc., etc.*

To

Wm Worthington

Surveyor of Customs

1844

Gov. Genl.

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## RETURN:

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\_\_\_\_\_

\_\_\_\_\_

## ACCOUNT:

## SHIPS' EN

## SEIZURES



**Montreal, 1st August, 1844.**

SIR,

*For the better enabling you to execute the important duties of your Office, I am commanded by the Governor General to furnish you with the following instructions which His Excellency has been pleased to approve of, and which you are to receive for your guidance, together with the accompanying copies of the several Acts of the Imperial Parliament and of the Legislature of Canada, relating to the Revenue of Customs, and to the Trade by Land or Inland Navigation, and you will not fail to observe the same, and strictly comply with the provisions and regulations contained therein.*

*I am Sir,*

*Your obedient servant,*

**J. W. DUNSCOMB.**

To

*Mr. Worthington*

*Surveyor of Customs*

1844

*Gov. Gen.*

INSTRUCTIONS  
TO  
OFFICERS OF HER MAJESTY'S  
PROVINCIAL CUSTOMS,  
&c. &c. &c.

INSTRUCTIONS TO COLLECTORS.

To

Esquire,

Collector of Her Majesty's Customs at  
In the Province of Canada.

Collectors to see that the other Officers comply with their instructions.

\* *a.* ARTICLE I.—You will receive herewith copies of the instructions issued to the Surveyor and the several Officers under your controul for the due performance of the duties of their respective offices, which you will take particular care are duly complied with, and that the several Officers under your survey exercise a proper and correct demeanor in the execution of their duties.

Hours of business, no preference to be given to, &c.

II.—You will attend at your Office in the Custom House, during such hours as may be necessary for the accommodation of the Trade and the dispatch of the Public Business ; and in transacting the business of your port, you will not give on your part, or permit any Officer under your survey, to give any undue preference in the dispatch of any person's business to the disadvantage or delay of another, but will give attention to the business which is first presented to you, always bearing in mind that a Public Officer cannot conduct the Public Business with advantage to the service or with the approbation of the Government, if such feelings are allowed to prevail. You will not permit the business of the Port to fall into arrear, nor allow your accounts to

*a.* Applicable only to those Ports where there are other Officers than the Collector.

be delayed beyond the periods prescribed for their transmission.

III.—It is your particular duty to collect and receive all monies due and payable to Her Majesty on account of the Revenue at your Port ; and you are carefully to account for all such monies as shall come into your hands, arising either from duties on Imports or from Seizures of uncustomed or prohibited goods, or for penalties, fines or proceeds of unclaimed goods, by entering daily each transaction, and detailing accurately and distinctly every item of receipt and all essential circumstances attending the same, in the following Books, with which you will be furnished from time to time for the use of your Port.

All Collections to be duly entered into books of account.

First.—A Daily Register, in which you will write a full description of all Imports with the name of the Importer, the kind of vessel or vehicle they are imported in, the value of the Imports, the Imperial and Colonial duties paid on the same, and the total amount of such duties, according to the columns ruled for these purposes.

Daily Register.

Secondly.—A Cash Book, in which you are to enter daily every item of receipt, from whatever source the same may be derived, and which Book you are, at least once in every week, to add up, and strike a balance of, taking care to shew in what coin or notes the said balance may consist.

Cash Book.

IV.—You are to observe that you are hereby prohibited from receiving any fee, perquisite, gratuity or reward, whether pecuniary or of any sort or description whatever, either directly or indirectly, for any duty, matter or thing done or performed in the discharge of any of the duties of your Office or employment, on any account whatever, other than your salary, or what is or shall be allowed by Law or by competent authority, on pain of dismissal, and of incurring the pains and penalties inflicted by law for such offence.

Not to receive presents or rewards.

V.—You are to require all persons entering Goods Inwards, whether free or subject to duty, or to be warehoused,

Importers to present two Bills of Entry.

ed, or for the payment of duty upon taking out of the warehouse, to present two Bills of Entry, which you will authenticate by your signature, and reserve one copy in your Office, as an Official Record; and the other copy is to be delivered to the \*b Surveyor to enable that Officer to take cognizance of the same, in the manner required by his instructions. And you are to permit that Officer to have free access to the copies reserved in your Office, as well as to any other official documents or books which he may require for the purpose of executing his official duties in conformity with his instructions.

Accounts to be made up and furnished quarterly.

VI.—You are to make up your accounts of receipts and payments quarterly, and not otherwise (unless in case of removal) according to the forms with which you shall be furnished from time to time for that purpose, viz:—On the 5th January, 5th April, 5th July and 10th October, in each year; and you are to sign the said accounts and obtain the Surveyor's Certificate, \*b at the foot thereof, that all the duties received and secured upon Goods imported during the quarter have been duly brought to account, and that the receipts set forth therein are correct; you are further to declare to the said accounts before a Justice of the Peace, who is to attest the same, and you are, within twenty-one days from the expiration of each quarter, to transmit the said accounts to the Inspector General.

All monies to be deposited to the credit of the Receiver General.

VII.—In order to avoid an accumulation of funds in your hands, the Governor General has been pleased to order, that you deposit, as frequently as the same can be conveniently done, all monies which you may receive in any of the Banks duly appointed and approved of by His Excellency for that purpose, taking a receipt in duplicate for the same, which receipt should state that such an amount has been deposited by you to the credit of the Receiver General's account, one copy of which receipt you will forward to the Receiver General, and <sup>immediately the same</sup> the other copy to the Inspector General of Public Accounts in a letter according

\* b. In the event of there being no Surveyor attached to your Port, then in that case you are to call upon your second Officer to perform all duties required of the Surveyor.

to the forms furnished you, and you are strictly enjoined not under any circumstances to allow monies to accumulate in your hands, to an amount exceeding that for which you and your sureties are under bond. And you are without fail to pay over for account of the Receiver General within twenty-one days from the expiration of each quarter, the amount of all duties received by you during the said quarter, taking care that the receipts for the same are annexed to your accounts when furnished, as provided for above.

**VIII.—You are on no account, nor under any pretence whatever, to give credit to any person whomsoever for the payment of duties, but shall receive the same upon the passing of the entries, except for goods allowed to be passed from Frontier Ports to Warehousing Ports, duly appointed for the same, upon bond being given for the arrival and warehousing of such Goods at the port of destination, in the manner, and under such regulations as the law directs, and except for the duties levied under the Acts of the Provincial Legislature, when the amount shall be such as to entitle the Importer to enter into bond for the same, and when the duties have been paid or secured, you are to grant a certificate to that effect, describing the goods, the packages, marks and numbers according to the form furnished you.**

No credit to be given for duties except under the provincial act as provided for.

**IX.—You will notice that by the provisions of the 38th section of the 3rd and 4th Wm. 4th Cap. 59, that goods arriving at any Frontier Port in Canada, may be entered at such Port, to be Warehoused at some Warehousing Port in Canada, and may be delivered to be passed on to such Warehousing Port, under bond to your satisfaction for the due arrival and Warehousing of such goods at such Port. As it is not contemplated by this section, that the Importer should be subject to the delay and additional expense attendant upon the goods being weighed, gauged or examined at the Frontier Port, the practice being to have that duty executed only at the Port of destination, you are not in such cases to require such duties to be performed at your Port, unless fraud be apprehended, or a satisfactory description of the goods cannot be given to you, so as to**

Goods arriving at a Frontier Port may be passed on to a Warehousing Port.

enable you to form a correct judgment of the extent of security which should be required.

Distinction to be made between persons wilfully transgressing the laws, and persons doing so inadvertently.

X.—You will bear in mind that the severe penalties and forfeitures prescribed by the several Acts of Parliament relating to the Revenue and Inland Trade are directed to cases of fraudulent and wilful violation of the law, and not to cases of mere ignorance or inadvertence; and you are hereby required in all cases of seizure or detention, to institute the minutest enquiry into all the circumstances attending the same, in order that you may be enabled to ascertain and discriminate between cases of wilful evasion of the law, and unintentional transgression, so that with a due regard to the strictest enforcement of the laws committed to your administration, you may exercise a sound and a proper discretion in the execution of the duties confided to you, in granting immediate relief to parties who may have inadvertently transgressed the laws, either by the unconditional restoration of the property seized or detained, or by conditionally restoring it, and taking a bond for the amount of the value of the same, until you can have the Governor General's pleasure thereupon: but, in all cases, whether the property seized or detained be released or not, you are required to furnish the Government, as hereinafter provided for, with a full account of all the particulars concerning the same, including the reasons by which you were moved to detain or release the seizure.

All seizures to be reported when made.

XI.—You are, immediately after any seizure is made, to transmit a Report of the same to me, according to the form furnished, stating therein all the particulars attending the same, with such further observations as you may deem necessary; which Report (in the event of the seizure not being made by yourself) should be signed by the Officer making the seizure, and in case you should see fit to release any seizure, you will furnish the Government with the reasons which have moved you to do so, and in the event of the seizure being made by another Officer, you will in that case obtain his signature to your Report assigning your reasons for the release, and if he differ with you he will state his reasons for dissent, at the foot of the said Report or in

a separate Report, in order that the same may be submitted to the Governor General for his pleasure thereon.

XII.—You will keep a Register of all Seizures, and all proceedings for pecuniary penalties according to the form furnished, in which you are to account for the receipts and disposal of all Goods seized, and of all monies received on account of penalties; you are also to keep a book, according to the form furnished for that purpose, containing the particulars of the sale of all condemned Goods, Vehicles, &c., taking care that the same are numbered progressively.

Register of seizures to be kept.

XIII.—You will take care that the proceeds of all seizures and penalties be duly secured, and in no case distributed without a special order for that purpose, and on the receipt of the order directing the distribution of the proceeds of seizures, you will pay to the several persons the proportions they may be entitled to, annexing their receipts to your accounts.

Proceeds of seizures not to be distributed without an order.

XIV.—As soon as the death, insufficiency or bankruptcy of either of your sureties shall come to your knowledge, you are to give notice thereof, and propose fresh security for the approval of the Governor, observing that if you neglect so to do, within the periods prescribed by the Act of the Province 4 & 5 Vic. cap. 91, you will incur the forfeiture and loss of office inflicted by that Act. And so soon as you shall be made acquainted with the decease, bankruptcy or insufficiency of the sureties of any Officers under your survey, you are forthwith to call upon the Officers to nominate fresh sureties, and you are to represent the same to the Government, so as to prevent as much as possible, any Officer from acting, when not under proper security for the discharge of his duty, and thereby incurring the penalties imposed by the Act before referred to.

Death or insufficiency of sureties to be reported.

XV.—You will observe that you are, in virtue of your office, the Warehouse Keeper of all goods detained, seized or condemned, as well as of all other goods that are deposited under the Queen's Lock, and that it is your duty,

Condemned and unclaimed goods to be sold to most advantage.

jointly with the Surveyor, and in the event of there being no Surveyor, the second Officer at your Fort to cause all condemned goods to be properly put up to sale, and the proceeds thereof brought to account, and you will give due notice to the Seizing Officer of the day of sale, that he may attend thereat, if he can do so without inconvenience to the service, and you will bear in mind that any deficiency which may appear in the qualities or quantity of the goods between the time of seizure and the sale thereof, must be satisfactorily accounted for in the account sale of goods so seized, and you will be held accountable for any deficiency by leakage or otherwise, or any deterioration in the value thereof which may take place during the time the said goods are in your custody, should it arise from any neglect upon your part.

Orders, Letters  
&c. to be pre-  
served.

XVI.—You are carefully to preserve all Acts of Parliament, Orders, Letters and Communications, which you may receive from the Public Departments, taking care that the same are properly indexed for the information of yourself and the several Officers under your survey, so far as the same may relate to them.

All letters to  
be numbered.

XVII.—You are to number progressively from the first day of January in each year, all letters you may address to any of the Departments of Government, taking care not to blend different subjects in the same letter, and you are to report at the end of each year the number of letters sent and received; and in order to save postage, the receipt of letters from me, are to be acknowledged by way of post-script to the first letter you may have occasion to send, after the receipt thereof, except when you are particularly directed to the contrary.

Travellers to  
be informed of  
the risk they  
incur if they  
offer their hor-  
ses for sale.

XVIII.—It being necessary to provide against the infraction of the Act 7th Victoria, Cap. 2, commonly known as the Agricultural Protection Act, by Travellers and Importers of goods in Foreign Vehicles, disposing of the horses and carriages employed in conveying the same, you will give notice to all such persons personally, and by a written notice, to be posted in your Office, that the horses



and carriages sold, or offered for sale, under such circumstances, are liable to forfeiture, and will be dealt with accordingly, and you will instruct the Officers under your survey to be vigilant in detecting such practices, as well as to take particular notice by observation and enquiry whether the Law is evaded in that manner, to enable you to report whether any more stringent regulations are necessary for the protection of the revenue in that respect.

XIX.—I deem it proper to call your attention to the letter, conferring upon you the appointment of Collector of Her Majesty's Customs, with a view to impress upon you the necessity of your strictly observing the important condition contained therein: "that no Collector will be allowed to act by, or appoint a Deputy, and that no Officer of the Customs will be permitted to deal in any article, which may be subject to Customs duties or restrictions," upon pain of dismissal, and forfeitures of bonds.

*Collectors of Lower Canada not to do duty by deputy.*

XX.—The Governor General is pleased to command, that you furnish the Government, at the end of each fiscal year, with an abstract account of the business of your Port, exhibiting the totals of the quarterly accounts rendered by you to the Inspector General, and annexing an inventory of all office or other furniture belonging to the department, at your Port.

*Abstracts of the yearly business to be furnished.*

XXI.—It being deemed expedient to provide for your occasional, temporary, or unavoidable absence from your duties, you will notice, that the Surveyor or other Officer doing the duty of Surveyor is directed by his instructions to assume your duties at such times; and to preserve the correctness of that accountability, which is mutually confided to you, you will make it one of your first duties upon your return, to check the proceedings of the Surveyor during your absence, and you will test the same by your signature in proof thereof.

*Provision for temporary absence from business.*

XXII.—You will be careful to observe the following Regulations for the conveying to Warehouse and the

*Regulations for the conveying of cattle to the Warehouse.*

and the slaughtering thereof in Bond. slaughtering and packing of Cattle or Swine in bond, under the provisions of the Act 7 Victoria, Cap. 2.

*I.—To take Entries on the Frontier,* The Collector or proper Officer of the Customs, at any Port of Entry in the Inland Frontier, shall receive entries of Cattle or Swine, arriving at such Port of Entry, to be warehoused at any established Warehousing Port in Canada, and such Officer shall deliver such Cattle or Swine, so entered to be passed on, to such Warehousing Port under Bond, (which Bond may be taken by the Collector either at the Port of Entry, on the Frontier, or by the Collector, at the Port of destination, as may best suit the residence or convenience of the parties interested) to the satisfaction of such Officer, for the arrival and warehousing of such Cattle or Swine at such Port within a reasonable time (with reference to the distance, to be fixed hereafter;) and, if such Bond shall have been given at the Port of destination, a Certificate thereof, under the hand of the Collector or proper Officer of the Customs, shall, at the time of entering such Cattle or Swine, be produced to the Collector at the Port of Entry on the Frontier.

Cattle or swine may be passed from the frontier to warehouse.

*II.—To grant a permit or let-pass to parties entering Cattle or Swine.* The Collector or proper Officer of the Customs, at any Frontier Port of Entry at which Cattle or Swine shall be entered, shall grant to the party so entering such Cattle or Swine a permit or let-pass under his hand; which permit or let-pass shall state the name and residence of the party entering such Cattle or Swine—shall fully describe the number and appearance of such Cattle or Swine—the roads or ways through or by which they may be carried—their place of destination—and the time allowed for their arrival at such place of destination; which permit or let-pass it shall be the duty of the Importer to deposit with the Officer of the Customs at the Port of destination on entering such Cattle to be warehoused, which entry must be made

within twenty-four hours after the arrival of such Cattle or Swine at the Warehousing Port.

*III.—How and when Bonds shall be discharged.* The Collector of the Port of entry or the Port of destination, as the case may be, shall not discharge Bonds given for the warehousing of Cattle or Swine, unless such Cattle or Swine shall have been duly warehoused at the Port of destination within the time allowed, or shall have been otherwise accounted for to the satisfaction of the Collector, nor until fresh security shall have been given in manner hereinafter provided for; but on the arrival of such Cattle or Swine at the Port of destination and the warehousing of the same according to law, then it shall be the duty of the Collector or proper Officer of the Customs at such Warehousing Port, to grant a Certificate under his hand, stating that such Cattle or Swine have been duly warehoused according to law, the production of which Certificate to the Collector at the Port of Entry on the Frontier, shall be his authority to cancel and discharge the said Bonds; and in the event of the Bonds having been given at the Port of destination, then shall the Collector of such Port discharge the same, on the Cattle or Swine being warehoused as above stated.

Bonds to be cancelled on arrival of cattle at port of destination.

*IV.—To take the entries for home consumption or to allow the Cattle or Swine to be slaughtered and the meat deposited in the Queen's Warehouse.* On the arrival of such Cattle or Swine at the Port of destination, the parties may either pay the duties on the same for consumption in the Province; in which case it shall be the duty of the Collector of such Port, after all the formalities of entering and examining for warehousing have been performed, to consider the same as virtually warehoused, and to permit the same to be entered and delivered for consumption on payment of the duties: Or the parties may give bonds as required by the 5th sec. of Act 7, Vic. cap. 2, to the satisfaction of the Collector for the sum of twice the amount of the duties on the said Cattle or Swine; and upon such security being given, it shall be the duty of

To take cattle or swine out of warehouse.

the Collector to permit the said Cattle or Swine to be conveyed to any warehouse which he may approve of for that purpose, and then and there to be slaughtered and cut up, and the meat to be weighed in the presence of such person or persons as the Collector shall appoint, and upon the delivery of the said meat cured and packed, at the warehouse appointed for this purpose, the same being safely deposited under the Crown's lock, the bond so given as aforesaid shall be discharged, and such meat may then be warehoused in the same manner as if it had been imported into such Port so cured and packed, and had been then warehoused: Or the parties may pay the amount of the duties on such Cattle or Swine into the hands of the Collector of such Port as a deposit, and it shall be the duty of such Collector to take the amount of the said duties as a deposit, and upon the delivery within sixty days of the meat packed from such Cattle or Swine, or a quantity equivalent to the same, to his satisfaction, in barrels bearing the brand, of the current year, of the "Inspector of Beef and Pork," to return the aforesaid sum, amount of duties, deposited in his hands, and to permit such meat to be then warehoused as aforesaid, as if it had been imported into such Port so cured and packed, and had been then warehoused.

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**INSTRUCTIONS TO SURVEYORS.**

---

To \_\_\_\_\_ Esquire,  
 Surveyor of Her Majesty's Customs  
 In the Province of Canada.

*By Your Commission, you are appointed Surveyor in Her Majesty's Customs, and the duties assigned to you in virtue of that office will be briefly explained to you underneath, and will be followed by instructions contained in specific articles, pointing out the method which you are to pursue in the performance of those duties.*

*The duty assigned to you is as follows :—*

The duties of  
 a Surveyor  
 explained.

*To exercise a joint responsibility with the Collector, as well as an independent responsibility in the conducting and in the general superintendence of the business of the Department—the out-door business being more immediately under your charge.*

*One of the most material parts of your duty will be, to see that all monies, received on account of duties or other receipts of Customs, have been duly entered in the Collector's Books; and as it is necessary to provide for the occasional temporary or unavoidable absence of that Officer, that the public business may not be retarded thereby, you will in virtue of your office, in such cases, discharge the duties of the Collector in addition to your own, taking especial care that you do not permit the business of the Port to get into arrear, during his absence, but that you are prepared to present to him as soon as possible after his return, the official records of the business transacted during his absence, for his examination and approval; and in proof thereof, that Officer is required, by his instructions, to perfect the records by putting his initials thereto. You are however to understand, that when the Collector obtains leave of absence, he is not debarred by this provision, from submitting for the approbation of His Excellency the Governor General the name of any other individual to perform his duties, during his absence on such leave, under the regulations in force in such cases.*

*You will render the Collector every assistance in your power, particularly in preparing and making up his quarterly accounts; and in transacting any business of the Department, which is not incompatible with the particular duties of your office.*

Collector's accounts.

*You will, in conjunction with the Collector, superintend the out-door, waterside and warehousing departments, bearing in mind that the waterside or Subordinate Officers, are under your immediate direction and supervision, and that you are responsible, that their several duties are correctly and diligently performed.*

Warehouse department and water-side officers.

*Whenever you are called upon by the Collector for your advice and assistance in transacting the business of the Port, you will give your personal attendance in his Office for that purpose, at which times you are to express your unreserved opinion on such matters as may require discussion, and you are cordially to co-operate with him in all measures for the good of the service; always bearing in mind, how essential it is for the advantage of the service, and the due conducting of the Public Business, that such cordiality should exist, and how much it may be promoted by a respectful demeanor, without in any manner interfering with the free exercise of your judgment and the candid and unreserved expression of your opinion, in all matters upon which it may be required.*

Communication with the collector.

**ARTICLE I.**—You will attend at your office in the Custom House, during such hours as may be necessary for the accommodation of the Trade and the dispatch of the public business, and for such longer time as may be necessary to enable you to post your Books and to perform other indispensable duties, in order that the current business of the Port may not fall into arrear, nor the Collector's accounts be delayed beyond the period prescribed for their transmission; and you will take care that the Landing Waiters and the other Officers, under your immediate orders and supervision, give the like attendance.

Hours for the transaction of public business.

All monies to be duly entered.

II.—As it will be a material part of your duty to see that all monies arising from duties, or other receipts, paid into the hands of the Collector, are duly entered and accounted for, you will be particular in observing the following regulations.

Duties to be recomputed by you and business to be appertained to subordinate Officers.

III.—Upon the receipt of the duplicate Bill of entry, which, you will notice by the Collector's Instructions, is to be delivered to you, you are to recompute the duties, and having ascertained that the correct amount has been paid, you are to enter the amount of the said duties in your receipt Book hereinafter mentioned, showing the particular heads for which the duties have been received, and after you have performed that duty, you will address the said entry, at the foot thereof, to the Landing Waiter or other subordinate Officer, or to both, (according as their services may be required) whom you nominate to execute the duty of gauging, weighing, or the examination, of the goods mentioned therein, it being your duty to apportion the business to be transacted with those Officers, equally, to the best of your judgment, but as cases may arise, where the completion of all these formalities might prove inconvenient and injurious to mercantile operations, and to travellers, particularly in case of persons arriving by steamers to avail themselves of Rail-Road communication, you may in such cases (when you can do so, with security to the Revenue) dispense with the immediate completion of such parts as do not require immediate record (with the approbation of the Collector) bearing in mind that all the requirements of this article of your instructions are to be complied with as early as possible.

Duties on each entry to be entered in receipt book.

IV.—You are to keep a receipt Book, in which you are to insert the amount of duties received upon every entry, as the same shall arise, and this Book you are without fail to add up at the end of every day, shewing the totals thereof in ink, and compare the same with the totals of that kept by the Collector, affixing your signature to the Collector's accounts in proof of having done so.



V.—You will observe that the Collector is required to obtain your certificate, at the foot of his quarterly accounts of receipts and payments, so far as regards the accuracy of the receipts set forth therein, and which you are hereby directed to sign accordingly.

Surveyor to sign Collector's accounts.

VI.—You are at least once a week, to examine your bills of entry, with the Register kept in the Collector's Office, as described in his instructions, and being satisfied of the correctness in the quantity, quality and description of the goods and of the duties inserted therein, you are then to check the addition of every page, and to affix your initials at the foot, in proof of having done so.

To compare accounts with the Collectors.

VII.—You are to give every Landing Waiter, or other person employed in taking an account of goods landed or unshipped, a Book, in which you are to take care that such Officers do respectively enter the account of goods, with the marks, numbers and contents of the several packages immediately on their being unshipped or landed, or unloaded from any vehicle, and examined in their presence, and that such accounts be not taken upon slates or loose papers, and in failure thereof, you are to report the same to the Collector.

Subordinate Officers to be furnished with books.

VIII.—You are to attach to the Book, issued to the Landing Waiter, an attested copy of the Master's Report, or if a land vehicle, the report of the person in charge, which the Collector is required to furnish to you, for the due information of yourself and the Landing Waiter, which copy the latter is carefully to preserve, and to return, with his Book to the Collector, for the purpose of being jerqued. The business of the importer is not however to be delayed, during the preparation of the attested copy, as reference can in the mean time be had to the original document.

Copy of reports to be attached to subordinate officer's book.

IX.—You are, whenever you think fit, to cause some of the goods which have been passed by the Landing Officers, to be reweighed, or otherwise examined, and to mark the same with your initials in the Landing Book, and when you find that the weight or contents, of any package

Goods to be examined and re-weighed.

has not been justly taken by the Landing Waiter, you are forthwith to re-weigh or otherwise re-examine the whole, or such part as you may deem fit, of such packages, reporting to the Collector the particulars of the case for his consideration.

Warrant for landing of goods.

X.—You are not to permit any goods to be landed without a Warrant, or other proper document regularly passed by the Collector.

Goods entered at value.

XI.—You are not to permit any goods entered at value to be delivered without your special examination, and previously signing your name to an approval of their value in the Landing Waiter's Book, or on the Warrant.

Book for registering Vessels.

XII.—You are to keep a Book for the registering of Vessels and Steam-Boats, reporting Inwards, and the appointment of the Landing Waiters thereto, agreeably to the form furnished you.

Importer's report to be compared with delivery account.

XIII.—Every Master of a Vessel or Steam-Boat, or person having charge of a carriage, being required to make a true report of his cargo, or of the contents of his load, you are to be particularly careful in comparing the report, with the delivery by the Landing Waiter, and if they do not correspond, you are forthwith to state to the Collector what articles are short, or over entered.

Goods sent to the warehouse.

XIV.—You are to superintend the examination and delivery of all goods sent to the Queen's warehouse, and it is your duty jointly with the Collector, to cause all condemned goods, &c., to be put up to sale and to attend thereat, and to take care, that the proceeds of such goods be duly brought to account; and you are to take care that any deficiency which may take place in the quantities or quality of any goods, between the times of seizure and of sale is satisfactorily accounted for in the account sale of the goods so seized.

Di-patch to be given to the public business.

XV.—You will take care that all necessary dispatch and accommodation is given to the business of the mer-

chants and traders, consistent with the security of the revenue, observing that each individual is to be attended to, in his proper turn, and that no undue preference be shown; and you, and the several Officers at your Port, are strictly enjoined not to receive from any person, with whom you may have any official intercourse, any article whatever by way of present, and you are hereby further prohibited from receiving from any person, any fee, perquisite or reward whatever, directly or indirectly, for any duty performed in the discharge of any of the duties of your office, on any account whatever, on pain of dismissal.

Rewards and presents not to be taken.

XVI.—On the Bankruptcy, insufficiency or death of either of your sureties, coming to your knowledge, you are to give notice thereof to the Government and propose fresh security for the Governor General's approval, observing that if you fail to do so within the time prescribed by law, you will incur the forfeiture and loss of office.

Death or insufficiency of sureties to be reported.

XVII.—In case the Collector should fail to apprise the Government of the death or Bankruptcy of his sureties, as directed by the 14th article of his instructions, you are to acquaint the Government therewith, observing that, as you are responsible for all monies which may come into his hands, your bond will be liable to be put in suit for any deficiency which may be discovered on the settlement of his accounts; also, observing that if you fail to give notice thereof, within the periods prescribed by the Act 4th and 5th Victoria, cap. 91, you will incur the forfeiture and loss of office.

Death or insufficiency of Collector's sureties to be reported.

XVIII.—You are, on the death, resignation, suspension or removal of the Collector, to take care that the accounts of such Collector are immediately made up to such period, and on no account blended with those of his successor; and transmitted to the Inspector General's Department by the earliest opportunity, that the balance due to the Crown be duly accounted for; and you will not allow the public business to be inconvenienced by any temporary or unavoidable absence of the Collector, but will in such case discharge the duties of the Collector, taking care, on the return of the Collector to the office, that the entries passed

All accounts to be made up at the death or removal of the Collector.

by you, and all other documents connected with the business transacted by you, during his absence, requiring his examination and approval, be presented to him without delay for that purpose, to which the Collector is required by his instructions, to put his initials, if he assents to the accuracy of them.

Measures and weighing machines.

**XIX.**—You are frequently to see that the beams, scales and measures, and instruments for weighing, measuring or testing-strengths are properly adjusted, and that you report the state thereof to the Collector.

Waterside department, officers and warehouses.

**XX.**—You will in conjunction with the Collector, superintend the out door, or waterside business; and at those ports which are constituted Warehousing Ports, you are to visit the Warehouses under the Crown Lock, to see that the goods are properly secured, and that the Officers and persons therein employed, duly execute their respective duties. And in order that you may be fully acquainted with the several regulations which the Collector and other Officers at your Port are either individually or conjointly with yourself, required to observe or put in force, you will receive herewith, copies of the instructions which have been issued to those Officers, for their information and government, and you are to govern yourself thereby.

Attendance and duty of Landing Waiters and subordinate officers.

**XXI.**—You are to take care that the Landing Waiters and subordinate Officers, give due attendance, and in case they are absent from duty, from any cause whatever, when the service requires their attendance, you are jointly with the Collector to report the same to the Government; and in case any Landing Waiter or subordinate Officer shall be in doubt, as to any point of duty, he is to apply to you for advice and instruction, which you are at all times to give him to the best of your knowledge and ability.

Examination of goods, to be bonded.

**XXII.**—You will, upon the arrival of any goods at your Port, to be passed under bond to some Warehousing Port in Canada, in virtue of the 3rd and 4th Wm. 4th cap. 59, make such examination of them as the Collector may direct, or such further examination as you may deem ne-

cessary, provided you have reason to suspect fraud; and for your further guidance in the execution of this duty, you are referred to the 10th article of the Collector's instructions upon that subject.

**XXIII.**—You will take particular care (by observation and enquiry,) that the Law is not evaded by Travellers and other persons importing goods, by disposing of their Horses and Carriages without the payment of duty, and you will notify such persons, that if they sell or offer for sale, their Horses or Carriages, the same will be liable to forfeiture, and will be dealt with accordingly.

Travellers' horses.

**XXIV.**—You are to examine all Official Books kept by the Collector, and all documents in which you are required by your signature to participate with him; previously to signing the same, observing that whilst it is the Collector's duty to prepare such documents, it is incumbent on you to check the same, as you are jointly accountable for any errors or omissions, which may be discovered therein.

Errors and omissions in Collector's books.

**XXV.**—You are to observe the foregoing, and such other Instructions and Orders as you and the Collector may from time to time receive, bearing in mind that they have been framed with the view of directing you in the execution of your duties, conformably with the Laws in force, and with security to the public service; at the same time, not losing sight of the impossibility of framing Instructions, so as to meet with every case, which may arise or provide for exceptions. You cannot, however, experience any difficulty in carrying out your Instructions, provided you bear in mind, in your intercourse with the public, the repugnance which is felt to all restrictive measures, however necessary, which interfere with the freedom of Commerce, and that this feeling can be greatly aggravated by the mode of administering the Laws, so much so, that a good Law in itself may be rendered odious by the manner of administering it; therefore, whilst you will execute your duties with firmness and impartiality, you will give no reasonable cause of complaint, of your having done so, with unnecessary rigour; but by the exercise of forbearance and urbanity, enhance the value of your services.

Object of your instructions and execution of duty.



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INSTRUCTIONS

TO

LANDING WAITERS AND SEARCHERS.

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To Mr. \_\_\_\_\_

Landing Waiter and Searcher, under the Survey of  
the Collector of Her Majesty's Customs at the Port  
of \_\_\_\_\_

Hours of at-  
tendance to  
business.

ARTICLE I.—You will give your daily attendance at the Custom House and duly and diligently attend to the landing of all goods and merchandize, out of any vessel, boat, carriage, or other conveyance to which you shall be appointed by the Collector or Surveyor of your Port, and you are not only to look after the execution of all warrants for the delivery of goods, but your attention is to be particularly directed to all vessels and carriages or vehicles at your Port, though you may have no warrants, in order to prevent the importation of goods or other articles without payment of duty.

Accounts to be  
entered in a  
book and not  
on loose paper

II.—You shall enter the account of all goods or merchandize landed, unloaded or passed under your care and inspection immediately into a book, which is to be given you by the Collector or Surveyor, and you shall take no account of such goods or merchandize in other books or loose papers whatsoever.

Not to allow  
goods to pass  
without the  
duties being se-  
cured thereon.

III.—You shall not knowingly permit or suffer any goods, wares or merchandize whatsoever, to be landed, unloaded or passed, upon which the duties have not been duly paid or secured according to Law, and for the landing, unloading or passing of which you must have a warrant under the hands of the Collector and Surveyor or from either, during the temporary absence of the other; and to the end that it may more clearly appear, no goods, wares or merchandise, are delivered or passed without a warrant, you are to journal your books, expressing the day when each parcel is delivered or passed; and where any goods, wares or merchandise, shall be so landed, delivered or passed without such proper warrant, you shall immediately stop and secure them, either in Her Majesty's Warehouse or in some other safe place, and acquaint the Collector or Surveyor therewith and follow their instructions.



IV.—You are to observe that the warrant to you from the Collector or Surveyor, for the landing, unloading or passing of goods, wares or merchandise, must express the marks and numbers of each kind of package, (except in cases of Bill of sight) with the weight and quantity of goods, wares or merchandise—to be landed, unloaded or passed, and the amount of the duties that have been paid or secured thereon. Warrant to pass goods.

V.—You will take care, immediately after the unloading of any Ship, Boat, Carriage, or other conveyance, employed in the importation of any Goods or the passing of such, to deliver to the Surveyor (and in the event of their being no Surveyor at your Port, to the Collector) perfect and complete, all books and warrants thereto belonging respectively, together with a statement whether any and what goods, with their marks, numbers and packages, are remaining in the Warehouse, and at the end of each report you are to sign your name at length with this form: “this Ship, Boat or Carriage has been regularly delivered, and all Post entries made.” Books and warrants for the passing of goods.

VI.—You are to keep a jerque account, by way of debtor and creditor, of the entry of every Ship, Boat, Carriage or other vehicle; the debtor side of which account is to be formed, from the Master's or Driver's Report: and from the warrants which are to be delivered to you, you are to form the credit side of the said Book of Entries; and herewith you have the form for keeping the said jerque account, and you are to compare the Report or account of the contents of the said Ship, Boat, Carriage or other vehicles, with your jerque book, and express whether they agree or not; noting the particular places, in the margin where they differ. Jerque Book.

VII.—You are on the death, insufficiency or bankruptcy of either of your sureties, coming to your knowledge, to give the Government notice thereof, and propose fresh security for the approval of His Excellency the Governor General, observing that if you fail to do so, within the Death or insufficiency of sureties.

periods prescribed by the Act 4th & 5th Vic. cap. 91, you will incur the forfeiture and loss of Office.

Detention of goods.

VIII.—You are not to deliver, nor to detain for under valuation any Goods entered at value, without the consent and approval of the Collector or Surveyor.

Allowance for tare.

IX.—You are not to make any allowance for tare without the sanction of the Collector or Surveyor attested in your book ; and you are to take care that no cask or other package reported, or found, to be leaked or washed out, be passed without the inspection and signature of the Collector or Surveyor.

Marks, numbers and weights of all goods to be duly entered.

X.—You are to be careful in observing the marks and numbers of all packages landed, and in placing them properly in your book opposite to the weights or contents of the same ; and if any packages are brought on shore which have no distinguishing mark or numbers thereon, you are to cause the same to be marked with the initial letter of the ship's name, and a progressive landing number. When the merchant or his agent attends the landing or examination of any goods belonging to him, you are to compare your account with his at the end of every day's work ; and if on the final discharge of any cargo, or at any time in the course of such discharge, you shall discover any difference between your account and that kept by the merchant, you are forthwith to acquaint the Collector, or Surveyor therewith, who are without delay to enquire into the cause ; and whenever it shall appear that there are any packages in the ship which have not been reported, or any difference in the Report, you are to state the fact without loss of time to the Collector or Surveyor for their consideration and directions, and you are to note your having so done, in your book.

Books.

XI.—You are to take care that all Official Books kept in your Office, be regularly posted up, and that all such books, when not in immediate use, be carefully secured.

XII.—You are not to quit your duty without leave from the Collector or Surveyor, and you are to give all possible dispatch to the merchant's business (consistent with the safety of the Revenue) who are always to be attended to in their proper turn, so that no undue preference be shown; and you are to take special care that all goods be duly examined before you pass the same; bearing in mind that the Collector or Surveyor are not only to superintend your conduct and prevent your passing goods improperly, but are to assist you with advice and instructions in all cases of doubt and difficulty. And you are not to pass goods illegally imported or entered under a wrong denomination, nor to discharge or give up any seizure, without an order from the Collector or Surveyor, or by due course of law.

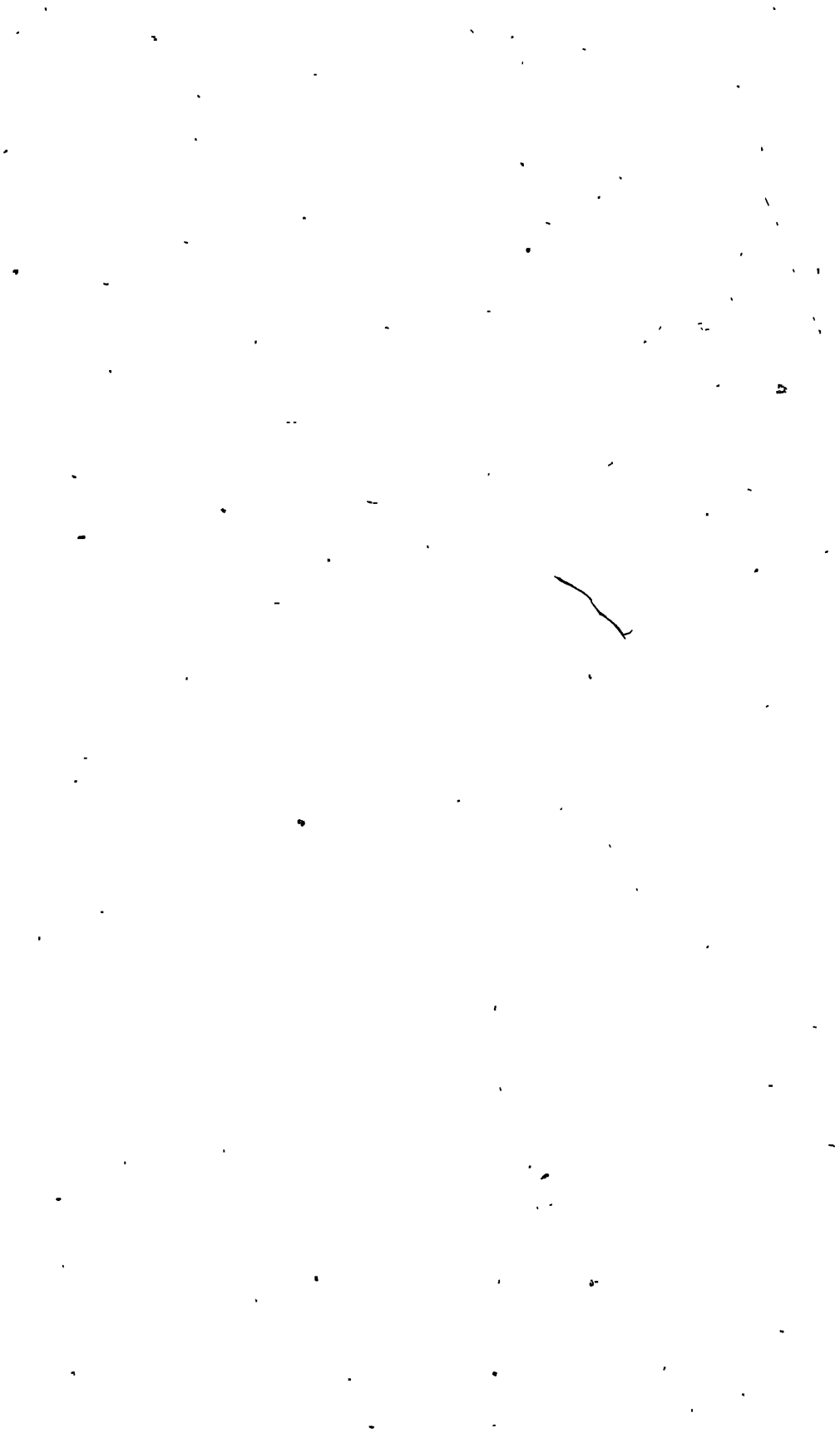
Execution of duties and releasing of seizures.

XIII.—When required by the Collector or Surveyor, you are to superintend and take an account of the receipt into, and delivery from the Warehouse, of all seizures whether made by yourself or others.

Account of seizures.

XIV.—You will receive with these Instructions, copies of the Instructions issued to the other Officers of the Customs, which you are carefully to peruse and to make yourself perfectly acquainted therewith, in order that you may possess a correct knowledge of the general principles laid down for their guidance, in the execution of their various duties, and which you are strictly enjoined to observe, assuming such responsibilities only as belong to your office; and you will bear in mind that you will be held accountable for any deviation therefrom, the same as if they had been specific articles of your instructions.

Instructions and duties of other officers.



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**INSTRUCTIONS**

**TO**

**PREVENTIVE OFFICERS.**

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To \_\_\_\_\_

Preventive Officer of Her Majesty's Customs  
and under the Survey of the Collector  
of Her Majesty's Customs at the Port

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General duties.

ARTICLE I.—You are authorized in virtue of your Commission, to seize and detain in Her Majesty's name, any goods, wares or merchandise, vessels, boats, horses, cattle, carriages or other things liable to forfeiture, for the contravention of any law or laws relating to the Revenue of Customs; and to enable you to fulfil your duties in accordance therewith, you will be furnished with the several acts of Parliament relating thereto, and you will not fail to make yourself acquainted with the provisions and regulations therein contained, and duly observe the same, under the guidance of these instructions, and such others as you may from time to time receive.

Rewards, presents and bribes.

II.—You will have observed by the declaration which you were required to make in the terms of the 10th section of the Imperial Act, 3 & 4 Wm. 4th cap. 51, upon your admission to office, that by the 8th section of that Act, you are prohibited from receiving any fee or reward without the sanction of the proper authority, on pain of dismissal, and by the 24th section of the Imperial Act, 4 & 5 Wm. 4th cap. 89, you will notice, that if any person shall give any bribe or reward to any Officer of the Customs, to induce him to neglect his duty, or to do any act whereby the provisions of any Act of Parliament relating to the Customs may be evaded, every such person shall forfeit the sum of £200, and you are strictly enjoined to report to the Government any attempted violation of this section.

Not to trade.

III.—You are not directly or indirectly to trade in any goods, wares or merchandise subject to Customs duties or restrictions, nor are you to act in any other capacity connected with the purchase and sale thereof.

Distinction to be made be-

IV.—The severe penalties and forfeitures prescribed by the Revenue Laws, being principally directed to cases of

fraudulent or wilful violation of them, and not to mere ignorance or inadvertence, it will be your duty to ascertain, and discriminate between cases of wilful evasion of the law and unintentional transgression; so as with a due regard to the strict enforcement of the law, you may exercise a sound and proper discretion, in not making vexatious seizures, and forbearance in your demeanour, so as not to provoke collision with parties engaged in the Contraband Trade, which might subject them to the penal provisions of the laws.

between wilful and unintentional transgression of the laws.

V.—Adverting to the preceding article of your instructions, you will no doubt, in exercising the forbearance therein recommended, find your judgment, for a time, severely taxed, to discriminate between wilful and unintentional violations of the law, and your difficulties will be increased in that respect, unless you bear in mind that your appointment has been made more with the view to prevent the violation of the laws in future than to take cognizance of past evasions of them. Upon assuming your duties at a station; where no Custom House was previously established, and where the inhabitants in your immediate neighbourhood have been so long accustomed to obtain their supplies from the United States, without the payment of any duty, principally from the circumstance of their residing at so great a distance from any Custom House, you will no doubt find the execution of your duties opposed to their feelings, and as the Revenue Laws are never regarded with favour by the public in general, your attention is particularly directed to the foregoing circumstances, which are likely to aggravate such feelings, as involving an additional reason, that in the strict enforcement of the Laws you give no just cause of complaint, of the manner in which you execute that trust; and you will avoid a fruitful source of complaint by exercising great caution, and which you are strictly enjoined to do, in making the most particular enquiry respecting all informations which may be given to you, before acting upon them, so as to avoid being made subservient to the vindictive feelings of individuals, who have frequently no other

General demeanour in the performance of duty.

object in view but to harrass their neighbours with whom they may have quarrelled.

Seizures to be reported to the nearest Collector.

VI.—Upon your making any seizure, you are forthwith, or as soon afterwards as practicable, to convey the goods and other things seized to the Custom House, and after you have ascertained the description, quantity and quality thereof, the weight or measure, as the case may be, and marked the goods with the rotation number which will be notified to you by the Collector or other Officer, you will without further delay make a written report of the said seizure, in conformity with the prescribed form which will be furnished to you by that Officer, from whom you will require a receipt in writing for the goods, wares or merchandise placed in his custody, and which is to be prepared by yourself and is to contain a sufficiently accurate description of the goods, &c. as will enable you to establish the identity of them upon the sale thereof, or upon being otherwise disposed of; and you will insert in a book, which will be given to you for that purpose, an accurate copy of the said report, and you will preserve the said book as an official record for future reference.

Horses and carriages liable to seizure.

VII.—You will observe by the 34th section of the 3rd and 4th Wm. 4th cap. 59, that the horses, cattle, carriages, &c. employed in the removal or in conveying Contraband goods, are also liable to forfeiture; you will therefore in all cases detain them, bearing in mind that you are not empowered to restore any goods or other things seized by you, or any part thereof; the Collector being charged with the administration of the laws, in that respect, under the guidance of his instructions; and you will also notice that you are expressly forbid by the 24th section of the 4th and 5th Wm. 4th, cap. 89, to compound or in any manner to effect a compromise for the same.

Goods seized and condemned to be sold within one month.

VIII.—You will observe by the 25th section of the 4th and 5th Wm. 4th cap. 89, that the goods and other things seized, if not claimed within one calendar month from the day of the seizure, the same are deemed and taken to be condemned, and may be dealt with in the manner directed



by Law. And by the 63rd section of the 3rd and 4th Wm. 4th, cap. 59, it is provided, that the Collector or proper Officer shall cause the same to be sold by Public Auction to the highest bidder ; it is desirable that you should attend the sale of any goods seized by you, when you can do so without neglecting any other more important duty :—and you will return to the Collector the receipt referred to, in the 6th article of your instructions, upon the distribution of your share of the proceeds which will take place through the Collector, when sanctioned by the Governor General, and which will not be delayed beyond the quarter in which they are sold, unless some claim thereto, is still pending.

IX.—The Collector being required by his instructions to obtain your concurrence in his report, upon any application which may be made for goods or other things to be restored, which have been seized or detained by you, and to transmit to the Government your separate report, provided you do not concur in the Collector's Report, you will furnish the same upon being required to do so, and in which case you will unreservedly express your opinion upon the matter at issue, and point out and explain any discrepancy which may appear to you, between your Report and the statement of the applicant, together with the grounds of your dissent to the Collector's Report, always holding in view the necessity which exists, in justice to the applicant, as well as for the credit of the public service, that your Report should contain a faithful and correct account of such circumstances, and that it be sufficiently explicit to enable a right judgment to be formed without further reference to you, and in all your Reports, but more particularly where parties have subjected themselves to the penal enactments of the Revenue laws, too much caution cannot be observed in not making statements, which cannot be substantiated in a Court of Justice. Reports of seizures.

X.—You are on the death, insufficiency or bankruptcy of either of your sureties, coming to your knowledge, to give the Government notice thereof, and to propose fresh security for the approval of His Excellency the Governor General, observing that if you fail to do so, within the periods prescribed Death or insufficiency of sureties.

by the Act 4th & 5th Victoria Cap. 91, you will incur the forfeiture and loss of office.

Complaints  
against the  
conduct of  
Officers.

XI.—Should you at any time feel yourself aggrieved by the conduct of the Collector or any other Officer, in any matter connected with your public duty, and you are unable to adjust your differences, a course which is always to be preferred, except in such cases where the public interests might suffer by your withholding the particulars from superior authority, and you desire the intervention of such authority, you will acquaint the Collector or other proper Officer concerned therewith, and furnish the party concerned with a statement of your complaint in writing for the purpose of being transmitted to the Government through the Collector, and in the event of that officer refusing to forward the same, or should any undue length of time elapse without a decision thereon being communicated to you, you will transmit a copy of your complaint to the Government direct, acquainting the Collector or other Officer concerned of your intention to do so; but with reference to this article of your instructions, the necessity of cordial co-operation with the other Officers of the Revenue and the observance of urbanity to all, and a due deference to your superior Officers, cannot be too strongly impressed upon your mind, as being the most likely means of avoiding any such collisions, which must in all cases be disadvantageous to the public service, and be deemed discreditabie to the parties concerned.

Permits or let-  
pass, to be en-  
dorsed.

XII.—You will be particular in the endorsement of any permit or let-pass, to state the day of the week, and month, the year and town or village at which you may have met with the goods or cattle, and in the event of your meeting with the same on the road, you will in that case, endeavour to indicate the exact place, by stating the distance from the nearest principal town or village.

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GENERAL TABLE

OF

CUSTOMS DUTIES, &c.

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*In order to establish a System, in the levying of Duties in the Department, and to secure uniformity in the mode of Collection at the several Ports of Entry throughout the Province, I have prepared with great labour and care the following "General Table of Customs Duties," and a "Table of Forms of Entry," comprising specimens of Entries of every article which can be introduced into the Province,—shewing the manner of calculating the duties on the same, under the different acts by which they are imposed,—and the manner of making out the entries. Also, "a Table shewing the relative proportion that the old Wine Gallon bears to the Imperial Gallon."*

*The particular attention of all Officers of the Customs, is earnestly directed to these Tables, and it is requested that the practice in future may be regulated in accordance therewith.*

J. W. DUNSCOMB.

# C A N A D A.

## GENERAL TABLE OF CUSTOMS DUTIES

TO BE

COLLECTED FROM AND AFTER THE 16TH NOVEMBER, 1843,

ON

GOODS, WARES AND MERCHANDIZE

AND ON

AGRICULTURAL PRODUCE AND LIVE STOCK AND WHEAT,

IMPORTED BY LAND OR INLAND NAVIGATION.

ARTICLES.	Imperial Duty.	Provincial Duties.		Remarks.
	5 and 6 Victoria, Cap. 49.	4 and 5 Victoria, Cap. 14.	Victoria, Cap. 2.	
ALL ARTICLES not enumerated or included under the follow- ing heads.....	4 pr. cent.	5 pr. cent.		
Arms, Ammunitions or utensils of War.....	.....	.....	.....	Prohibited.
G Asses.....	Free	Free	5s. each.	See Mules.
A Bacon and hams, cured.....	3s. pr. cwt.	.....	5s. per cwt.	
G Barley, Bear or Bigg.....	Free	Free	3s. per qr.	
G Beans.....	Free	Free	3s. per qr.	If the fresh Veg- etable 15 per cent. under 7. V. c. 2.
G Beef, } Fresh.....	Free	Free	4s. per cwt.	
A } Salted.....	3s. pr. cwt.	Free	2s. per cwt.	
D Biscuit or Bread.....	Free	5 pr. cent.	10 pr. cent.	
C { Blubber, the produce of Fish & } and Creatures living in the D { Sea, of Foreign Fishing.....	15 pr. cent.	5 pr. cent.		
Beer.....	4 pr. cent.		0. 0. 3	
Beer, in bottle.....	4 pr. cent.		0. 1. 0	

ARTICLES.	Imperial Duty.	Provincial Duties.		Remarks.
	5 and 6 Victoria Cap. 49.	4 and 5 Victoria Cap. 14.	7 Victoria, Cap. 2.	
C & D } Books.....	7 per cent.	5 per cent.	.....	Vide paper Manufactures.
G } Books such as are prohibited to be imported into the United Kingdom.....	Free	Free	3d. per cwt.	Prohibited.
G } Bran and Shorts.....	Free	Free	3s. per qr.	
D } Bullion.....	Free	5 pr. cent.	.....	
G } Bulls.....	Free	Free	15s. each.	J. M. O
A } Butter.....	8s. per cwt.	Free	2s. per cwt.	
G } Calves, under one year old.....	Free	Free	5s. each.	
C & D } Candles, other than Spermaceti.....	7 per cent.	5 pr. cent.	0.0.1	
G } Carriages, of Travellers.....	Free	.....	0.0.2	
G } Cattle { Unenumerated, 4 years old and upward.....	Free	Free	£1 each.	
G } Neat, { Unenumerated, under 4 years old.....	Free	Free	10s. each.	
A } Cheese.....	5s. pr. cwt.	.....	2s6d pr. cwt.	
C & D } Cider.....	4 pr. cent.	.....	0.0.1	
B } Clocks and Watches.....	7 pr. cent.	5 pr. cent.	10 pr. cent.	
B } Cocoa.....	1s. pr. cwt.	5 pr. cent.	0.0.2	
A } Coin.....	Free	.....	.....	Prohibited.
A } Do. Base or Counterfeit.....	.....	.....	.....	
A } Coffee, { Green.....	5s. pr. cwt.	2d. pr. lb.	0.0.1	
B } { Ground.....	5s. pr. cwt.	4d. pr. lb.	.....	
B } { Roasted.....	5s. pr. cwt.	5 pr. cent.	0.0.2	
G } Colts and Foals, under 2 years old.....	Free	Free	15s. each.	J. M. O
C & D } Cordage.....	7 pr. cent.	5 pr. cent.	.....	
C & D } Corks.....	7 pr. cent.	5. pr cent.	.....	
G } Corn and Grain, unground.....	Free	Free	.....	According to the description specified in this Act.
C & D } Cotton manufactures.....	7 pr. cent.	5 per cent.	.....	
D } Cotton Wool.....	Free	5 per cent.	1 pr. cent.	
D } Diamonds.....	Free	5 per cent.	.....	
D } Drugs.....	Free	5 per cent.	.....	
H } Eggs.....	4 pr. cent.	.....	10 per cent.	
C & D } Fins and Skins, the produce of creatures living in the sea, of foreign taking.....	15 pr. cent.	5 per cent.	.....	
A } Fish, fresh.....	Free	Free	.....	
A } { Do. of foreign taking or curing..... } Dried or salted.....	2s. pr. cwt.	Free	1 pr. cent.	
A } { } Pickled.....	4s. pr. brl.	Free	.....	

ARTICLES.	Imperial Duty.	Provincial Duties.		Remarks.
	5 and 6 Victoria, Cap. 49.	4 and 5 Victoria, Cap. 14.	7 Victoria, Cap. 2.	
D Flax.....	Free	5 per cent.		
A Flour, Wheat.....	2s. p. 196 lbs	Free	0. 0. 6	
G Foals, under 2 years old.....	Free	Free	15s. each.	See Colts. 1/10.0
D Fruit, Fresh.....	Free	5 per cent.		
H Game.....				See Poultry.
G Geldings.....	Free	Free	£1 10 each	See Horses.
C } Glass manufactures.....	15 per cent.	5 per cent.		
D }				
G Goats and Kids.....	Free	Free	2s. each.	
			According to the description specified in this Act.	See Corn & Grain.
G Grain, unground.....	Free	{ Of all kinds free.		
D Gums and Resins.....	Free	5 per cent.		
Gunpowder.....				Prohibited.
A Hams, cured.....	3s. per cwt.		5s. per cwt.	{ See Bacon and Hams.
C } Hardware.....	7 per cent.	5 per cent.		
D }				
G Hay.....	Free		6s. per ton.	
D Hemp.....	Free	5 per cent.	1 per Cent	
Herrings, taken and cured by the Inhabitants of the Isle of Man, and imported from thence.....	Free	Free		
D Hides, raw.....	Free	5 per cent.	1 per Cent	
G Hogs.....	Free	Free	5s. each.	{ See Swine and Hogs.
B Hops.....	4 per cent.		3d. per lb.	
G Horses, Mares and Geldings.....	Free	Free	£1 10. each	
G Indian Corn.....	Free	Free	3s. per qr.	{ See Maize or Indian Corn.
G Kids.....	Free	Free.	1s. each.	{ See Goats and Kids.
G Lambs.....	Free	Free	1s. each.	
C } Leather manufactures.....	7 per cent.	5 per cent.	0. 0. 2	
D }				
B Lard.....	4 per cent.		6s. per cwt.	1 per Cent
C }				
D }				
G Live Stock.....	Free	Free		According to the description specified in this Act.

ARTICLES.	Imperial Duty.	Provincial Duties.		Remarks.
	5 and 6 Victoria, Cap. 49.	4 and 5 Victoria, Cap. 14.	7 Victoria, Cap. 2.	
D Lumber and Wood.....	Free	5 per cent.	0. 7. 6	} See Wood and Lumber. } See Indian Corn.
G Maize or Indian Corn.....	Free	Free	3s. per qr.	
D Manures of all kinds.....	Free	5 per cent.		} See Horses.
G Mares.....	Free	Free	£1 10s each	
G Meal, viz:— Barley Meal, Wheat Meal, not being Wheat Flour, Oatmeal, Buck Wheat Meal, Rye Meal and Indian Corn Meal.....	Free	.....	2s. p. 196lb	
G A Meat, {	Fresh.....	Free	4s. per cwt.	} except Bacon and Hams.
	Salted.....	3s. per cwt.	2s. per cwt.	
	Cured.....	3s. per cwt.	2s. per cwt.	
A Molasses.....	3s. per cwt.	1s. 6d. p. cwt.		
G Mules and Asses.....	Free	Free	5s. each.	
C } D } Oakum.....	7 per cent.	5 per cent.	2s. per qr.	
G Oats.....	Free	.....	0. 2. 0	
C Oil, the produce of Fish and creatures living in the Sea, of Foreign Fishing.....	15 per cent.	Fish Oil, } Free }		
Packages, containing dutiable articles.....	Included in the value of the goods at Port of Entry.	Free		
C } D } * Paper manufactures.....	7 per cent.	5 per cent.		
G Peas.....	Free	Free	3s. per qr.	} If the fresh Vegetables, 15 per cent. under 7 Vict. c. 2.
Pigs sucking.....	Free		0. 0. 6	
G Pork, {	Fresh.....	Free	4s. per cwt.	
A } Salted.....	3s. per cwt.	Free	2s. per cwt.	
G Potatoes.....	Free	Free	3d. p. bush.	
H Poultry or {	Live.....	Free	} 10 per cent.	
H Game.... } Dead.....	4 per cent.	.....		
G Provisions and Stores for the use of Her Majesty's Land and Sea Forces.....	Free	Free	On Agricultural produce and Live Stock, the duties imposed by this Act, 7 V. c. 2.	Duties on cattle or Live Stock imported under contract entered into before 1st Oct., 1843, to be returned.

\* Including Books, such as are not prohibited.



ARTICLES.		Imperial Duty.	Provincial duties.		Remarks.		
		5 and 6 Victoria, Cap. 49.	4 and 5 Victoria, Cap. 14.	7 Victoria, Cap. 2.			
D	Resins.....	Free	5 per cent.	.....	} See Gums and Resins.		
G	Rye.....	Free	Free	3s. per qr.			
D	Rice.....	Free	5 per cent.				
A	Rum.....	† 1s. p. gal.	* 6d. p. gal.		} † See 10 sec. of Impl. Act. * For excess over proof, &c., see Schedule, Provincial Act.		
G	Salt.....	Free	2s. 6d. per barrel of 230 lbs.				
	Do. imported by Sea.....	Free	1s. per ton.				
C	Seeds.....	4 per cent.	Free				
	<i>of Opium</i> .....	According to description of the articles.	Household, &c. Free. Sect. 11. of Act.	0. 0. 2			
	Settlers' goods.....	7%		0. 0. 4			
G	Sheep.....	Free	Free	2s. each.			
C	} Silk manufactures.....	15 per cent.	5 per cent.				
D							
G	Shorts.....	Free		3d. per cwt.	} See Bran and Shorts. See Fins and Skins.		
C	} Skins, Fish <i>tanned or dried</i> .....	4 per cent.	.....	0. 2. 6.			
D				<i>Wolf</i> .....	4 per cent.	0. 0. 6.	
C				<i>Wip</i> .....	4 per cent.	0. 0. 3.	
C	Soap.....	7 per cent.	5 per cent.				
D	} Spermaceti.....	15 per cent.	5 per cent.				
C							
D	} Specimens illustrative of Natural History.....	Free	Free	Free	} See order of Her Majesty in council on the 23d Augt., 1843, published in the Canada Gazette of 14th Octr., 1843, exempting specimens of Natural History from payment of Duties. † See 10 section of Impl. Act.		
A	} Spirits and Cordials except Rum.....	† 1s. 6d. per gall.	} * Not sweetened 6d. pr. gallon. Sweetened 1s. 7d. per gall.	0. 1. 3	} * For excess over proof, &c. see Schedule of Provincial Act.		
	Cordials.....	1s. 6d. p. g.					
	Do. sweetened.....	1s. per. gall.		0. 2. 0			
G	Stores and Provisions for Her Majesty's Forces.....	Free	Free	†			

ARTICLES.		Imperial Duty.	Provincial Duties.		Remarks.
		5 and 6 Victoria, Cap. 49.	4 and 5 Victoria, Cap. 14.	7 Victoria, Cap. 2.	
G	Straw	Free		3s. per ton.	† See Provisions and Stores, &c.
B	Sugar, refined, the produce of, and refined in Foreign Countries	20 per cent.	2d. per lb.		
A	Do. unrefined	5s. per cwt.	1d. per lb.		
B	Syrups	4 per cent.	1s. 6d. per cwt.		
G	Swine and Hogs	Free	Free	5s. each.	
D	Tallow	Free	5 per cent.	1 lb. each	
A	Tea, unless imported direct from China, or unless imported from the United Kingdom, or from any of the British possessions.	1d. per lb.	3d. per lb.	0. 0. 1	
B	Tobacco, } Unmanufactured	4 per cent.	2d. per lb.	0. 0. 1	
	} Manufactured	7 per cent.	1d. per lb.		
D	Tortoise Shell	Free	5 per cent.		
D	Tow	Free	5 per cent.		
G	Vegetables, except Potatoes, }	Fresh		Unenumerated 15 per ct.	
	} <i>Winegar</i>	Free			
C	Watches	7 per cent.	5 per cent.	0. 0. 3	See Clocks & Watches.
D					
G	Wheat	Free	Free		3s. per qr. Provl. Act. 6 Vict. ch. 31, 10 August, 1843.
B	Wine, whether } Madeira	7 per cent.	1s. per gall.		
	} Other Wines	7 per cent.	6d. per gall.	0. 0. 8	
D	Wood and Lumber	Free	5 per cent.	0. 7. 6	
C	} Woollen manufactures	7 per cent.	5 per cent.		
D					
	ALL OTHER ARTICLES, not enumerated or included under any of the foregoing heads.	4 per cent.	5 per cent.		

The Letters A. B. C. D. G & H—Refer to the form of Entry under which the Goods, &c., against which they are placed, are respectively Entered.

N. B.—The *ad valorem* Duties under the Imperial Act 5 and 6 Vict. Chap. 49. are to be calculated on the value at the Port of Entry, which value is to be ascertained by adding 10 per cent. to the invoice price.

The *ad valorem* Duties under the Provincial Act 4 and 5 Vict. Chap. 14. are to be calculated on the actual cost of the articles where purchased.

The *ad valorem* Duties under the Provincial Act. 7 Vict. Chap. 2. (continued until 5th January, 1845.) viz: on Eggs, Poultry, Game and Vegetables, on the value at the place of importation.

Specific duties are to be taken in Sterling at the rate of £1 4s. 4d. Currency to the £ Sterling.

The Duties specified in the foregoing table, (Imperial and Provincial) are cumulative, and are to be levied the one in addition to the other.

All goods imported into Canada can be Bonded and Warehoused, without the payment of any duty upon the first entry thereof, at the duly constituted Warehousing Ports.

TABLE of Goods imported by Land or Inland Navigation from the United States of America, subject to *ad valorem* duties as under, to be entered according to the following *Forms marked C. & D.*

	Imperial Duty.	Provincial Duty.	Remarks.
	5 and 6 Victoria, Cap. 49.	4 and 5 Victoria, Cap. 14.	
Ashes.....	4 <sup>0</sup> / <sub>10</sub>	5 <sup>0</sup> / <sub>10</sub>	
Biscuit and Bread.....	Free	5	
Blubber, the produce of Fish, &c.....	15	5	
Books.....	7	5	
Bullion.....	Free	5	
Candles other than Spermaceti.....	7	5	
Carringes.....	4	5	
Clocks and Watches.....	7	5	
Cordage.....	7	5	
Corks.....	7	5	
Cotton Manufactures.....	7	5	
Cotton Wool.....	Free	5	
Diamonds.....	Free	5	
Drugs.....	Free	5	
Fish, Fins and Skins of.....	15	5	
Flax.....	Free	5	
Fresh Fruit.....	Free	5	
Glass Manufactures.....	15	5	
Gums and Raisins.....	Free	5	
Hardware.....	7	5	
Hemp.....	Free	5	
Hides, Raw.....	Free	5	
Leather Manufactures.....	7	5	
Linen Manufactures.....	7	5	
Manures of all kinds.....	Free	5	
Oakum.....	7	5	
Oil of Fish.....	15	Free.	
Paper Manufactures.....	7	5	
Rice.....	Free	5	
Seeds.....	4	Free.	
Silk Manufactures.....	15	5	
Skins.....	4	5	
Soap.....	7	5	
Spermaceti.....	15	5	
Tallow.....	Free	5	
Tortoise Shell.....	Free	5	
Tow.....	Free	5	
Wood and Lumber.....	Free	5	
Woollen Manufactures.....	7	5	

## A.

## PAYING SPECIFIC DUTIES.

Forms of Entry of Goods imported by Land or Inland Navigation under Imperial Acts 5 & 6 Vic. Cap. 49, and Provincial Acts 4 & 5 Vic. Cap. 14, and 7 Vic. Cap. 2.

Inwards per Land (or Inland Navigation,)

per

From the United States of America,

A. B. (Importer or Consignee.)

NOTE.—Specific duties are to be taken in Sterling at the rate of 24s. 4d. Cy. to the £ Stg.

A.	Value.	Amount of Duties.					
		Sterling.			Currency.		
		20s. equal			to 24s. 4d.		
	£ s. d.	£	s.	d.	£	s.	d.
<i>Bacon and Hams Cured.</i>							
(o) \$20. 1 Cask Hams.....	11 13 2						
Imperial duty, weighing 932 lbs. or 8 cwt.							
1 qr. 8 lbs. a 3s.....	.. .. .	1	5	0	1	10	5
Provincial duty, do. do. a 5s.....	.. .. .	2	1	7	2	10	8
<i>Beef, Pork, or other Meat, Salted or Cured.</i>							
103 Barrels Beef.....	206 0 0						
Imp. duty, weighing 20600 lbs. or 183 cwt.							
3 qrs. 20 lbs. a 3s.....	.. .. .	27	11	10	33	11	5
Provincial duty, do. do. do. a 2s....	.. .. .	18	7	10	22	7	7
<i>Butter.</i>							
10 Kegs Butter.....	12 10 0						
Imperial duty, weighing 448 lbs. or 4 cwt.							
0 qrs. 0 lbs. a 8s.....	.. .. .	1	12	0	1	19	0
Provincial duty, do. do. do. a 2s....	.. .. .	0	8	0	0	9	9
<i>Cheese.</i>							
10 Casks Cheese.....	35 0 0						
Imperial duty, weighing 896 lbs. or 8 cwt.							
a 5s.....	.. .. .	2	0	0	2	8	8
Provincial duty, do. do. a 2s. 6d....	.. .. .	1	0	0	1	4	4
<i>Coffee, Green and Ground.</i>							
10 Bags Green Coffee, 560 lbs. } 1 Cask Ground do. 112 lbs. }	50 0 0						
Imperial duty, weighing 672 lbs. or 6 cwt.							
a 5s.....	.. .. .	1	10	0	1	16	6
Provincial duty,							
560 lbs. Green, a 2d. .... £4 13 4							
112 " Ground, a 4d. .... 1 17 4							
		6	10	8	7	19	0

A.	Value.	Amount of Duties.	
		Sterling. 20s. equal	Currency. to 24s. 4d.
<i>Fish, Dried or Salted.</i>			
25 Cwt. Dried Fish.....	£ s. d. 18 15 0		
Imperial duty, weighing 25 cwt. a 2s. ....	.. .. .	2 10 0	3 0 10
Provincial duty.....	.. .. .	Free.	Free.
<i>Fish, Pickled.</i>			
10 Barrels Pickled Cod Fish.....	10 0 0		
Imperial duty on do. a 4s. ....	.. .. .	2 0 0	2 8 8
Provincial duty.....	.. .. .	Free.	Free.
<i>Flour.</i>			
550 Barrels Flour.....	550 0 0		
Imperial duty on do., a 2s. ....	.. .. .	55 0 0	66 18 4
<i>Melasses.</i>			
25 Puns. Melasses.....	120 0 0		
weighing Gross 39904 lbs. Tare 11 $\frac{1}{2}$ 4389 "			
	35515		
or 317 cwt. 11 lbs. a 3s. ....	.. .. .	47 11 4	57 17 6
" " " " a 1s. 6d. ....	.. .. .	23 15 8	28 18 9
<i>Rum.</i>			
1 Hhd. Rum (not exceeding proof).....	15 0 0		
Guage—50 Gallons, a 6d. .... £1 5 0			
Add $\frac{1}{2}$ . 10			
60 old " a 6d. .... 1 10 0			
60 " " a 6d. ....	.. .. .	2 15 0	3 6 11
	.. .. .	1 10 0	1 16 6
<i>Spirits and Cordials (except Rum) not sweetened.</i>			
2 Hhds. Brandy (over proof).....	25 0 0		
53, 60 Imperial Gallons, 25, 61 " " "			
121 Gallons, a 1s. .... 6 1 0			
Add $\frac{1}{2}$ 24			
Im. duty, 145 Old Gallons, a 6d. .... 3 12 6	.. .. .	9 13 6	11 15 7
Provincial duty, do. do. .... 3 12 6	.. .. .		
* O. P. 5 Imp. Gallons, a 1s. 5s. Add $\frac{1}{2}$ 1			
6 Gallons, .... a 6d. 3s. 0 8 0			
Provincial, " " a 6d. 0 3 0	.. .. .	4 3 6	5 1 8
<i>Spirits and Cordials, Sweetened.</i>			
2 Casks Cordials.....	50 0 0		
Imperial Guage—60 Gallons, a 1s. 6d. ....	.. .. .	4 10 0	5 9 6
Add $\frac{1}{2}$ .. 12			
72 Old Gallons a 1s. 7d. ....	.. .. .	5 11 0	6 18 9

\* The duty upon all over proof spirit is calculated upon this principle.

A.	Value.	Amount of Duties.	
		Sterling. 20s. equal	Currency. to 24s. 4d.
	£ s. d.	£ s. d.	£ s. d.
<i>Sugar, Raw.</i>			
20 Hhds. Foreign Raw Sugar.....	230 0 0		
weighing 205 cwt. 1 qr. 12 lbs. nett, <i>a</i> 5s.	.. .. .	51 6 9	62 9 3
"    23000 lbs. nett, <i>a</i> 1d.....	.. .. .	95 16 8	116 12 0
<i>Tea.</i>			
101 Half Chests Tea, 4875			
30 Chests T'wankay, 2040			
	6915		
Off draft of 1 lb. 131			
	6784 <i>a</i> 1d.....	28 5 4	34 7 10
	6784 <i>a</i> 3d.....	84 16 0	103 3 6

**B.**

Form of Entry of Goods paying *ad valorem* of 4  $\frac{0}{10}$  — 7  $\frac{0}{10}$  — 15  $\frac{0}{10}$  — 20  $\frac{0}{10}$  — and Specific Duties, imported by Land or Inland Navigation, under Imperial Acts 5 & 6 Vic. Cap. 49, and Provincial Acts 4 & 5 Vic. Cap. 14, and 7 Vic. Cap. 2.

B.	Value.	Amount of Duties.	
		Sterling. 20s. equal	Currency. 24s. 4d.
	£ s. d.	£ s. d.	£ s. d.
<i>Cocoa.</i>			
1 Cask Cocoa.....	2 10 0		
112 lbs. 1 cwt. <i>a</i> 1s. per cwt.....	.. .. .	0 1 0	0 1 3
<i>Coffee, Roasted.</i>			
112 lbs. 1 cwt. <i>a</i> 5s.....	.. .. .	0 5 0	0 6 1
NOTE.—Cocoa and Coffee are also subject to an <i>ad valorem</i> duty of 5 per cent. and are entered under a separate <i>Form</i> or 5 per cent. <i>entry</i> , as are also all Goods paying a similar duty.			
<i>Hops.</i>			
1 Bale Hops.....	25 0 0		
Value £25 0 0 Currency.			
Add $\frac{1}{10}$ 2 10 0			
	27 10 0 <i>a</i> 4 per cent.....	0 18 0	1 2 0
Nett weight 500 lbs. <i>a</i> 3d.....	.. .. .	6 5 0	7 12 1

FORMS OF ENTRY OF GOODS PAYING AD VALOREM  
AND SPECIFIC DUTIES.

47

B.	Value.	Amount of Duties.	
		Sterling. 20s. equal	Currency. to 24s. 4d.
	£ s. d.	£ s. d.	£ s. d.
<i>Lard.</i>			
10 Casks Lard, Value £25 0 0 Currency, Add $\frac{1}{16}$ 2 10 0			
27 10 0 a 4 per cent.....	.. .. .	0 18 0	1 2 0
Weighing 1000 lbs. or 8 cwt. 3 qrs. 20 lbs. a 6s. per cwt.....	.. .. .	2 13 7	3 5 3
<i>Sugar, Refined.</i>			
15 Casks Refined Sugar, Value £220 14 3 Currency, Add $\frac{1}{16}$ 22 1 5			
242 15 8 a 20 per cent.....	.. .. .	39 18 2	48 11 2
Weighing 147 cwt. 16 lbs. or 16480 lbs. a 2d.....	.. .. .	137 6 8	167 1 10
<i>Syrups.</i>			
7 Cases Syrups, Value £8 4 10 Currency, Add $\frac{1}{16}$ 0 16 6			
9 1 4 a 4 per cent.....	.. .. .	0 6 0	0 7 4
Weighing 196 lbs. a 1s. 6d. per cwt.....	.. .. .	0 2 8	0 3 4
<i>Tobacco.</i>			
15 Pks. Manufactured Tobacco, Value £55 11 6 Currency, Add $\frac{1}{16}$ 5 11 2			
61 2 8 a 7 per cent.....	.. .. .	3 10 4	4 5 7
Nett weight 2611 lbs. a 2d.....	.. .. .	21 15 2	26 9 6
3 Hhds. Leaf or Unmanufactured Tobacco, Value £50 0 0 Currency, Add $\frac{1}{16}$ 5 0 0			
55 0 0 a 4 per cent.....	.. .. .	1 16 2	2 4 0
Net weight 1500 lbs. a 1d.....	.. .. .	6 5 0	7 12 1
<i>Cigars.</i>			
3 Cases Cigars. Value £86 18 7 Currency, Add $\frac{1}{16}$ 8 13 10			
95 12 5 a 7 per cent.....	.. .. .	5 10 0	6 13 10
Provincial duty. 48500 Cigars, Weighing nett 185lbs. a 2d.....	.. .. .	1 0 10	4 18 1

B.	Value.	Amount of Duties.	
		Sterling. 20s. equal	Currency. to 24s. 4d.
	£ s. d.	£ s. d.	£ s. d.
<i>Madeira and other Wines, whether bottled or not.</i>			
5 Casks Madeira, Value £50 0 0 Currency. Add $\frac{1}{10}$ 5 0 0			
55 0 0 a 7 per cent.....		3 3 3	3 17 0
Gauge—No. 1 30			
“ “ 2 31			
“ “ 3 33			
“ “ 4 36			
“ “ 5 29			
Imperial—159 Add $\frac{1}{10}$ 32			
191 Gallons a 1s .....		9 11 0	11 12 5
<i>Other Wines,</i>			
B. \$1 1 Cask Port Wine, 2 1 “ Teneriffe, 3 1 “ Sherry, 10 Cases Champagne.			
Value.....£51 5 0			
Less value of bottles. 1 5 0			
50 0 0			
Add $\frac{1}{10}$ ..... 5 0 0			
55 0 0 a 7 p. cent.		3 3 3	3 17 0
Per Gauge—\$1 36 Gallons, “ “ 2 36 “ “ “ 3 36 “			
10 Cases, 24 “ of 5 Bts. to the G.			
Imperial—132 Add $\frac{1}{10}$ 27			
do do. 159 Gallons a 6d. ....		3 19 6	4 16 9
Value of Bottles—£1 5 0 Currency Add $\frac{1}{10}$ ..... 0 2 6			
1 7 6 15 per cent.....		0 3 5	0 4 2

I do hereby declare that the articles mentioned in the entry and contained in the above mentioned packages are of the value of £212 0s. 3d. Cy.—Witness my hand.

A. B.

KINGSTON, 3d August. 1844.

The above Declaration Signed in }  
presence of

J. B.

Collector.



**C.**

**FORM** of Entry of Goods Imported by Land or Inland Navigation from the United States of America, paying *ad valorem* duties under the Imperial Act 5 & 6 Vic. Cap. 49, of 4,—7 & 15 per cent. respectively, and under the Provincial Act; 4 & 5 Vic. Cap. 14, of 5 per cent.

*The Imperial Duty* to be calculated on the value at the Port of Entry, which value is generally to be ascertained by adding 10 per cent. to the invoice price.

*The Provincial Duty* to be calculated on the Invoice price without the addition of the 10 per cent.

C.	Amount of Duties.	
	Sterling. 20s. equal	Currency. to 24s. 4d.
	£ s. d.	£ s. d.
<i>M</i> 6 Cases Preserved Fruits,		
1 do. Pickles,		
1 do. Bonbons,		
1 do. Potted Game,		
1 do. Brandied Fruits,		
1 do. Olive Oil,		
90 Casks Vinegar,		
Invoice value £191 16 3 Currency,		
Add $\frac{1}{10}$ 19 3 7		
210 19 10 $\alpha$ 4 per cent. ....	6 18 7	8 8 9
<i>Corks.</i>		
70 Bales Corks,		
Value £35 4 0 Currency,		
Add $\frac{1}{10}$ 3 10 5		
38 14 5 $\alpha$ 7 per cent. ....	2 4 6	2 14 2
<i>Spermaceti.</i>		
<i>D</i> 1 Cask Spermaceti Oil,		
Value £15 0 0 Currency,		
Add $\frac{1}{10}$ 1 10 0		
16 10 0 $\alpha$ 15 per cent. ....	2 0 8	2 9 6
See 5 per cent. Entry subjoined, of the above goods.		

I do hereby declare that the articles mentioned in the entry and contained in the above mentioned packages are of the value of two hundred and forty-two pounds and three pence. Cy.—Witness my hand.

A. B.

KINGSTON, 3d August, 1844.

The above Declaration Signed in }  
presence of

J. B.

Collector.

**D.**

FOREIGN MANUFACTURED GOODS PAYING FIVE PER CENT.

No.

INWARDS, per \_\_\_\_\_  
 \_\_\_\_\_ Master,  
 From \_\_\_\_\_

		£	s.	d.	£	s.	d.
M 6	Cases Preserved Fruit.....	30	0	0			
1	Case Pickles.....	5	0	0			
1	" Bonbons.....	10	0	0			
1	" Potted Game.....	24	16	3			
1	" Brandied Fruits.....	7	0	0			
1	" Case Olive Oil.....	25	0	0			
90	Casks Vinegar.....	90	0	0			
					191	16	3
70	Bales Corks.....	..	..	..	35	4	0
D 1	Cask Spermaceti Oil.....	..	..	..	15	0	0
Currency.....		..	..	£	242	0	3

I, A. B., of \_\_\_\_\_ in the County of \_\_\_\_\_ do declare that the \* \_\_\_\_\_ now by me produced, just and true, and that \_\_\_\_\_ contain the exact quantity of all the Articles mentioned in the Entry now tendered, and which are made subject to a duty of Five Pounds on each hundred pounds worth thereof, and so in proportion for any greater or less quantity, by an Act passed by the Legislature of this Province, in the fifth year of Her Majesty's Reign, 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 I do further declare that the prices annexed to each Article are just and true, and agreeable to the first cost thereof, and that I am the † \_\_\_\_\_ thereof, who has the principal care, disposal or management of the same, (or, the ‡ \_\_\_\_\_ of such ||

Declared before me this }  
 day of \_\_\_\_\_ }

COLLECTOR.

Adjustment... £212 0 3 Currency.

Duty, 5 per cent. £ 12 2 0 Currency.

\* Account or Accounts, Invoice or Invoices.

† Owner or Consignee.

‡ Principal Clerk or Agent of the Owner or Consignee.

|| Owner or Consignee.

} As the case may be

F.

TABLE OF CUSTOMS DUTIES to be collected on Agricultural Produce and Live Stock and Wheat imported by Land or Inland Navigation from the United States of America, under the Provincial Acts 7 Vic. Cap. 2, and 6 Vic. Cap, 31,—with Form of Custom House Entry annexed.

	Provincial Duties.		Remarks.
	7 Vic. Cap. 2.	6 Vic. Cap. 31.	
Asses.....	5s. each		
Barley, bear or bigg.....	3s. per qr.	8 bushels.	
Beans.....	3s. " "		
Bran and Shorts.....	3d. per cwt.		
Buck Wheat.....	3s. " qr.		
Bulls.....	15s. each.		
Calves under 1 year old.....	5s. "		
Cattle, } Unenumerated 4 years old } and upwards.....	£1 "		
Neat, } Unenumerated under 4 } years old.....	10s. "		
Colts and Foals.....	15s. "		
Corn and Grain. unground.....	.....	3s. per quarter.	
Foals under 2 years old, <i>see Colts</i> ...			
Geldings, Mares or Horses.....	£1 10s. each.		
Goats and Kids.....	1s. each.		
Hay.....	6s. per ton.		
Hogs or Swine.....	5s. each.		
Lambs.....	1s. "		
Maize or Indian Corn.....	3s. per qr.		
M Meal, } } Barley Meal, } Wheat Meal } Oatmeal, } Buckwheat Meal, } Rye Meal, and } Indian Corn Meal, } .....	2s. 1 96 lb.		
Meat, Fresh.....	4s. " cwt.		
Mules.....	5s. each.		
Oats.....	2s. per qr.		
Peas.....	3s. " "		
Potatoes.....	3d. " bushel.		
Rye.....	3s. " qr.		
Salt.....	2s. 6d. per brl. of 250 lb.		
Sheep.....	2s. each.		
Straw.....	3s. per ton.		
Vegetables, unenumerated.....	15 per cent.		
Wheat.....	.....	3s. per quarter.	

## G.

No.

INWARDS per Land (or Inland Navigation) from

The United States of America.

A. B.

Specific Duties to be taken in Sterling at the rate of 24s. 4d. Currency, to the £ Sterling.

Description of Produce or Live Stock.	Rate of Duty Sterling.			Amount of Duty Sterling.			Amount of Duty Currency.		
	£	s.	d.	£	s.	d.	£	s.	d.
8 Head of Cattle over 4 years old.....	1	0	0	8	0	0	9	14	8
10 Hogs.....	2	0	0	20	0	0	24	6	8
48 Bushels Barley—6 Quarters.....	0	3	0	0	18	0	1	2	0
100 Bushels Potatoes.....	0	0	3	1	5	0	1	10	5
5 Tons Hay.....	0	6	0	1	10	0	1	16	6
100 Barrels Salt, of 280lbs.....	0	2	6	12	10	0	15	4	2
10 Cwt. Fresh Beef—Value \$50 at 4 per cent. (or £12 10s. Currency—upon which the duty of 4 $\frac{1}{2}$ is calculated and carried to the cur- rency column.)	..	..	..	0	8	2	0	10	0
Total.....	..	..	£	44	11	2	54	4	5

## H.

INWARDS, &amp;c. &amp;c.

		Sterling.			Currency.		
		£	s.	d.	£	s.	d.
———— Poultry or Game,							
Imperial duty—Value Currency,	£50 a 4 $\frac{1}{2}$ .....	1	12	10	2	0	0
Provincial “ “ “	50 a 10 $\frac{1}{2}$ .....	4	2	2	5	0	0
———— Eggs,							
Imperial duty—Value Currency,	£25 a 4 $\frac{1}{2}$ .....	0	16	5	1	0	0
Provincial “ “ “	25 a 10 $\frac{1}{2}$ .....	2	1	1	2	10	0
	Sterling.....£	8	12	6	10	10	0

FORMS of Entries of Goods imported from Great Britain, *ex Warehouse*, warehoused at Quebec or Montreal, and taken out of Warehouse under Bond for shipment to Canada West.

Inwards per

		£	s.	d.
C. M. No. 1 to 11.				
11 Cases containing Books, Stationery, Imagcs. Cotton Hats, two pieces Cloths. Mathematical Instruments, Clocks. Bruss Medals, Clasps and Chaplets,				
Valued at.....	* 5895 00			
Equal to.....	£235 8 0			
Add $\frac{1}{10}$ .....	23 10 10			
	<u>258 18 10</u>			
Duty 7 per cent.....	18 2 6			
Less $\frac{1}{4}$ .....	4 10 8			
				13 11 10
<i>Silver Plate contained in the above mentioned Cases.</i>				
Valued at.....	217			
Equal to.....	8 13 8			
Add $\frac{1}{10}$ .....	0 17 4			
	<u>9 11 0</u>			
Duty 4 per cent.....	0 7 8			
Less $\frac{1}{4}$ .....	0 1 11			
				0 5 9
	Sterling.....			13 17 7
	£ Sterling at 24s. 4d.			
	Currency.....			16 17 10
(L.) 30 —35 Barrels Bastard Sugar, value.....		76	3	6
Nett weight 82 cwt. 1 qr. 12 lbs. or 9224 lb. a 1d.....		39	8	8
£ Stg. 21s. 4d. is Currency.....		46	15	3
1 c 3—4 Cases 20 dozen Sherry. 4 " Port. 4 Cases Wine, value.....		36	16	0
Value Stg. £36 16 0				
Add $\frac{1}{10}$ .. 3 13 7				
	<u>£40 9 7</u>			
Duty 7 per cent.....	£2 16 8			
Less $\frac{1}{4}$ .....	0 14 2			
	<u>2 2 6</u>			
In 4 cases 57 gallons a 6d.....	£1 8 6 a 24s. 4d.....			2 11 9
				1 14 9
	Currency.....	£		4 6 6

\* Francs.—25 francs, = £1 Stg. or 1 franc = 9  $\frac{3}{4}$ .

Inwards per	£	s.	d.
<i>ex Warehouse</i>			
34 Burr Stones, Value.....	36	0	0
Value Stg. £36 0 0			
Add $\frac{1}{10}$ ... 3 12 0			
<u>39 12 0</u>			
Duty 4 per cent.....£1 11 9			
Less $\frac{1}{4}$ ..... 0 7 11			
<u>1 3 10 Sterling a £1 4s. 4d. Cy...</u>	1	9	0
(O) 1 Keg Nutmegs, Value.....	22	6	0
40 Bags Pepper.....	36	19	0
1 Barrel Mace.....	10	0	0
Value Sterling £69 5 0			
Add $\frac{1}{10}$ ..... 6 18 6			
<u>76 3 6</u>			
Duty 4 per cent. is..... £3 0 11			
Less $\frac{1}{4}$ ..... 0 15 3			
<u>2 5 8 Sterling a £1 4s. 4d. Cy...</u>	2	15	7
180 Boxes Window Glass,			
Value £92 3 0			
Add $\frac{1}{10}$ 9 4 4			
<u>101 7 4</u>			
Duty 15 per cent. 15 4 1			
Less $\frac{1}{4}$ ..... 3 16 0			
<u>11 8 1 Stg. a £1 4s. 4d. Cy.....</u>	13	17	6
10 Hhds. Gin. the produce of Holland, and not sweetened,			
Gallons 625 a 1s.....£31 5 0			
Less $\frac{1}{4}$ ..... 7 16 3			
<u>23 8 9</u>			
Add $\frac{1}{4}$ 125			
<u>750 a 6d.....</u>	18	15	0
<u>42 3 9 Stg. a £1 4s. 4d. Cy.</u>	51	6	7
150 Gallons a 6d..... 18 15 0 £ Stg. a 1 4s. 4d. Cy.	22	16	3
(O) 77 Hhds. Cognac Brandy, the produce of France,—not sweetened,			
800 Gallons a 1s..... 40 0 0			
Less $\frac{1}{4}$ ..... 10 0 0			
<u>30 0 0</u>			
Add $\frac{1}{4}$ 160			
<u>960 Gallons a 6d.....</u>	24	0	0
<u>54 0 0 £ Stg. a 21s. 1d. Cy.</u>	65	11	0
360 Gallons a 6d..... 24 0 0 £ Stg. a 21s. 4d. Cy.	29	4	0

Inwards per		£	s.	d.
<i>ex Warehouse</i>				
(S) 200 Cases Scheidam Gin, the produce of Holland,				
400 Gallons <i>a</i> 1s.....	£20 0 0			
Less $\frac{1}{4}$ .....	5 0 0			
	<u>15 0 0</u>			
Add $\frac{1}{4}$ 80				
480 Gallons <i>a</i> 6d. ....	12 0 0			
	<u>27 0 0</u>	24s. 4d. Cy.....	32	17 0
480 Gallons <i>a</i> 6d. ....	12 0 0	24s. 4d. Cy.....	14	12 0
200 Dozen Bottles,				
Valued at 2s. per dozen... £20 0 0				
Add $\frac{1}{4}$ .....	2 0 0			
	<u>22 0 0</u>			
Duty 15 per cent.....	3 6 0			
Less $\frac{1}{4}$ .....	0 16 6			
	<u>2 9 6</u>	24s. 4d. Cy.....	3	0 3
6 Piper French Wine,				
553 Gallons <i>a</i> 6d.....	£13 16 6	24s. 4d.....	16	16 6
Value.....	57 10 0			
Add $\frac{1}{4}$ .....	5 15 0			
	<u>63 5 0</u>			
Duty 7 per cent.....	4 8 7			
Less $\frac{1}{4}$ .....	1 2 2			
	<u>3 6 5</u>	24s. 4d.....	4	0 10
11 Puncheons Jamaica Rum,—not sweetened,—from British Possessions,				
971 Gallons,				
Add $\frac{1}{4}$ 191				
1168 Gallons <i>a</i> 6d.....	29 4 0	24s. 4d. Cy.....	35	10 7
* 1 Case 6 dozen Champagne,				
Value Stg. £16 16 0				
Add $\frac{1}{4}$ .....	1 13 7			
	<u>18 9 7</u>			
Duty 7 per cent.....	1 5 11			
Less $\frac{1}{4}$ .....	0 6 6			
	<u>0 19 5</u>			
6 Dozen Bottles <i>a</i> 2s. £0 12 0				
Add $\frac{1}{4}$ .....	0 1 2			
	<u>0 13 2</u>			
Duty 15 per cent.....	0 1 11			
Less $\frac{1}{4}$ .....	0 0 5			
	<u>0 1 6</u>			
		1 0 11 24s. 4d....	1	5 6
* 12 Gallons <i>a</i> 6d.....	0 6 0	24s. 4d....	0	7 4
		Currency.....	1	12 10

\* Contents to be ascertained by the old gallon.

Inwards per		£	s.	d.
<i>ex Warehouse</i>				
10 Cases Claret,				
Value.....	£10 16 0			
Deduct value of Bottles 10 dozen	1 0 0			
	<u>9 16 0</u>			
Add $\frac{1}{10}$ .....	0 19 7			
	<u>10 15 7</u>			
Duty 7 per cent.....	£0 15 1			
Less $\frac{1}{10}$ .....	0 3 9			
	<u>0 11 4</u>	21s.	4d.	Cy.....
				0 13 10
Value of Bottles.....	£1 0 0			
Add $\frac{1}{10}$ .....	0 2 0			
	<u>1 2 0</u>			
Duty 15 per cent.....	0 3 4			
Less $\frac{1}{10}$ .....	0 0 10			
	<u>0 3 4</u>	2s.	6d.	0 3 0
24 Gallons <i>a</i> 6.....	0 12 0	<i>a</i> 21s.	4d.	0 14 8
				<u>1 11 6</u>
6 Tierces refined Sugar from foreign Sugar in Bond.				
Provincial Value.....	59 19 4			
Add $\frac{1}{10}$ .....	5 19 11			
	<u>65 19 3</u>			
Duty 10 per cent.....	6 11 11	<i>a</i> 21s.	4d.	Cy.....
Weighing 4½ cwt. 2 qr. 2lb. Gross,				8 0 6
5 " 3 " 9 Tare,				
38 " 2 " 21 Nett, or				
4333 lb. <i>a</i> 2d. is.....	£36 2 2	<i>a</i> 21s.	4d.	43 18 8
1 Case Cologne Water,				<u>51 19 2</u>
Value.....	7 10 0			
Add $\frac{1}{10}$ .....	0 15 0			
	<u>8 5 0</u>			
Duty 4 per cent.....	0 6 7			
Less $\frac{1}{10}$ .....	0 1 8			
	<u>0 4 11</u>	<i>a</i> 21s.	4d.	Cy.....
				0 6 0
For Provincial Duty of 5 per cent. on £7 10 is 7s. 6d. <i>a</i> 21s. 4d.....				0 9 3
				<u>0 15 3</u>

Subjoin declaration to value above stated, and declaration as to correctness of Invoices produced—See declaration to 5 per cent. entry.



Inwards per <i>ex Warehouse</i>		£ s. d.
<b>(W. T.)</b>		
1 Case Prints—Value.....	£5 0 0	
Add $\frac{1}{4}$ .....	0 10 0	
	5 10 0	
Duty 7 per cent.....	£0 7 9	
Less $\frac{1}{4}$ .....	0 1 11	
	0 5 10	0 5 10
2 Cases Glass Shades.—Value.....	8 0 0	
Add $\frac{1}{4}$ .....	0 16 0	
	8 16 0	
Duty 15 per cent.....	1 6 5	
Less $\frac{1}{4}$ .....	0 6 7	
	0 19 10	0 19 10
1 Case China.—Value.....	9 10 0	
Add $\frac{1}{4}$ .....	0 19 0	
	10 9 0	
Duty 4 per cent.....	0 8 9	
Less $\frac{1}{4}$ .....	0 2 2	
	0 6 7	0 6 7
<b>Accordions, Pipes, Walking Sticks, Jewellery, &amp;c.</b>		
Value.....	99 10 0	
Add $\frac{1}{4}$ .....	9 19 0	
	109 9 0	
Duty 4 per cent.....	4 7 6	
Less $\frac{1}{4}$ .....	1 1 10	
	3 5 8	3 5 8
1 Case Musical Boxes.—Value.....	14 10 0	
Add $\frac{1}{4}$ .....	1 9 0	
	15 19 0	
Duty 4 per cent.....	0 12 9	
Less $\frac{1}{4}$ .....	0 3 2	
	0 11 8	0 11 8
2 Cases Eau de Cologne.—Value.....	12 10 0	
Add $\frac{1}{4}$ .....	1 5 0	
	13 15 0	
Duty 4 per cent.....	0 11 0	
Less $\frac{1}{4}$ .....	0 2 9	
	0 8 3	0 8 3
		6 2 11

Inwards per <i>ex Warehouse</i>	15 per cent.	7 per cent.	4 per cent.
	\$ c.	\$ c.	\$ c.
X—   1—1 Case Eau de Cologne and Laven- der Water.....			212 85
2—1 do containing Perfumery.....			392 65
Boots and Shoes.....		512 00	
3—1 Case consisting of:—			
Stationery.....		957 75	
Wooden Toys.....			18 00
do do.....			22 55
Tooth and Nail Brushes.....			66 00
Dressing Cases.....			210 55
Feathers.....			91 60
Satin Stocks and Cravats.....	209 75		
Cambric Hkf.....		210 60	
do and Muslin do.....		187 95	
Mousseline de Laine.....		393 90	
Brown Satin.....	38 15		
Merino.....		315 40	
4—1 Case paper Boxes.....		126 00	
	247 90	2703 60	1017 20
			2103 60
			247 90
			3968 70
Total Value of 4 Cases.....			£ s. d.
Value of Goods paying 15 per cent.			
Francs 247 90 or £9 18 5			
Add $\frac{1}{10}$ .....	0 19 10		
	10 18 3		
Duty 15 per cent.....	1 12 8		
Less $\frac{1}{4}$ .....	0 8 2		
	1 4 6		
Value of Goods paying 7 per cent.			
Francs 2703,60 or £108 2 11			
Add $\frac{1}{10}$ .....	10 16 4		
	118 19 3		
Duty 7 per cent.....	8 6 7		
Less $\frac{1}{4}$ .....	2 1 8		
	6 4 11		
Value of Goods paying 4 per cent.			
Francs 1017 20 or £10 13 9			
Add $\frac{1}{10}$ .....	4 1 5		
	14 15 2		
Duty at 4 per cent.....	1 15 10		
Less $\frac{1}{4}$ .....	0 8 11		
	1 6 11		
	8 16 1		10 15 2
25 Francs equal to £1 0 0 Sterling—or the franc at 9 $\frac{1}{4}$ d.			

FORMS OF ENTRIES of Goods Outwards, from Bonded Warehouse to be re-warehoused in the Province, or for exportation to the United States of America, or other foreign states.

No. 1.

*ex Warehouse*

In Bond, hence to Toronto.

OUTWARDS.—Per Barge *Blonde, Prince*, master, from Montreal.

[P]—62 to 83—22 Hogs-heads Muscovado Sugar.  
 Weighing Gross..... 28116 lbs.  
 Tare, 12 per cent..... 3373  
 Nett..... 21743 lbs.

Imported per *Hope, Johnson*, master, from Halifax, warehoused by us on the 22d May, 1844, under the provisions of the Imperial Act, 3 & 4 William IV. cap. 39, and Provincial Act, 4 & 5 Victoria. cap. 16. and now entered outwards, to be re-warehoused at Toronto, under the provisions of the aforesaid Acts. Bonds given for the due Warehousing of the same.

A. B.

To the Shipping Officer.

Montreal, 25th May. 1844.

INWARDS per	master, from	£	s.	d.
<i>ex Warehouse</i>				
(L) 5 Hogs-heads Loaf Sugar, from foreign sugar in bond.				
Value.....	£77 10 3 Stg.			
50 cwt. 1 lb., or 5601 lbs. at 2d.....	46 13 6 a 2s 4d. Cy.....		56	15 10
				Bond.
Crown duty.				
Value of Sugar.....	£77 10 3			
Add 1-10.....	7 15 0			
	88 5 3			
Duty 10 per cent.....	8 10 6 4s. 2d. a 5s. 1d....		10	8 0

J. H. & Co.

Warehoused by us 21st June last. and now for all duties.

J. H. & Co.

I, E. H., do hereby declare that the sum of Seventy-seven pounds, Ten shillings and Three pence, Stg., is the Invoice cost of the above five hogs-heads Loaf Sugar.

E. H.

Montreal, 4th July. 1844.

Inwards per		£ s. d.
<i>ex Warehouse</i>		
2 Quarter Casks Madeira Wine.....	£21 0 0	
55 Gallons <i>a</i> 1s.....	2 15 0 <i>a</i> 24s. 4d.....	3 6 11
Value.....	£21 0 0	
Add 1-10.....	2 8 0	
	26 8 0 <i>a</i> 7 per cent....	1 17 0
	Less 1..	0 9 3
	1 7 9 4s. 2d. <i>a</i> 5s. 1d.	1 13 11
		5 0 10

I, J. B., do declare that the above two quarter casks Madeira are of the value of Twenty-four pounds Sterling.

(Signed.) J. B.

Warehoused by R. F. M. the 26th day of October, 1813, and now for all duties.

Custom House, Montreal. }  
18th June, 1811. }

No. 2.

In Bond, hence to Toronto.

*ex Warehouse*

OUTWARDS, per Steamer *Charlotte, Marshall*. master. from Montreal.

JC		£ s. d.
S T — 146—1 Case Bonnets.....	value	30 18 9
147—1 do. Small Wares.....	do.	42 19 3
148—1 do. do. ....	do.	16 19 0
149—1 do. do. ....	do.	91 19 9
150—1 Bale Orleans Cloth .....	do.	75 10 8
160—1 do. Woollens .....	do.	80 4 6
	£	338 11 11

Warehoused by us this day, *ex Prompt. Morton*, from Liverpool, under the provisions of the Imperial Act, 3 & 4 Will. IV. cap. 59, and Provincial Act. 1 & 5 Vict., cap. 16, and now entered outwards, to be re-warehoused at Toronto, under the provisions of the aforesaid Acts. Bond given for the due Warehousing of the same.

Montreal. 28th May, 1811.

A. B.

No. 3.

OUTWARDS.

Port of Montreal

In the Steamer *Prince Albert, Rudd*, master, for the United States of America, per Land and Inland Navigation.

		Amount of Duties.	
		Sterling.	Currency.
		£ s. d.	£ s. d.
M—36 Barrels, W—27 do. J. Holland—30 do.	—93 Barrels Pearl Ashes—Value. Currency, £100 0 0		
	Duty at 5 per cent is.....		20 0 0
	Value.....£100 0 0 Add 1/2..... 40 0 0		
	£100 0 0 at 4 per cent is.....		17 12 0
			<u>37 12 0</u>

Warehoused by us this day, now entered for exportation to the United States. Bonds given.

To the Shipping Officer.

S. & S.

Montreal, 30th July, 1844

RECEIPT BOOK FOR SURVEYORS.

No. of Warrants.	Date.	Importer's Name.	Duties under Imperial Acts.	Duties under Provincial Acts.	Total Currency.
	1844.		£ s. d.	£ s. d.	£ s. d.
1	August 1st	J. Dougall.....	1 10 5	2 10 8	4 1 1
"	" "	" ".....	33 11 5	22 7 7	55 19 0
2	" "	Henry Miller.....	1 2 0	7 12 1	8 14 1
"	" "	" ".....	48 11 2	167 1 10	215 13 0
"	" "	" ".....	2 11 2	1 15 2	4 9 4
3	" "	James Smuth.....	1 19 0	0 9 9	2 8 9
"	" "	" ".....	2 8 8	1 4 4	4 13 0
"	" "	" ".....	6 13 10	4 18 4	11 12 2
4	" "	H. Gilbert.....	0 0 0	9 11 8	9 11 8
"	" "	" ".....	0 0 0	21 6 8	21 6 8
5	" "	" ".....	0 0 0	0 0 0	0 0 0
			<u>98 10 5</u>	<u>212 1 1</u>	<u>311 11 9</u>

( *Form of Letter of Advice of Remittance.* )

CUSTOM-HOUSE,

SAINT JOHNS, 10TH MAY, 1844.

SIR,

I have the honor to acquaint you, that I have this day deposited to the credit of the Receiver General the sum of Five Hundred Pounds, Currency, per receipt of (*insert Cashier's name*) Esquire, Cashier, (*insert name of Bank*) to be applied as under.

Duties received under Imperial Acts .....	£300	0	0
Do. ditto Provincial do. ....	150	0	0
Seizures and Penalties .....	50	0	0
	<hr/>		
	£500	0	0
	<hr/>		

I have the honor to be,

Sir,

Your most obedient servant,

A. B.

Collector at the Port of  
Saint John's.

---

Inspector General of  
Public Accounts.

DECLARATION OF SHIPPER, OR OWNER, OR PROPRIETOR OF CORN,  
MEAL OR FLOUR, 5TH VICT. CAP. 14, SECT. 5.

I (*state Owner or Shipper's name, as the case may be*) of (*insert place of residence*) do declare that I am the (*Shipper or Owner, as the case may be.*) of (*Quantity*) Quarters of (*Wheat, Barley, Oats, Rye, Peas and Beans, and Cwts. of Oatmeal, as the case may be.*) on board the (*name of Vessel*) (*name of Master*) Master, bound for (*Port of destination*) and that the said Corn, Flour and Oatmeal is the produce of (*place of growth*) the same being a British Possession out of Europe.

Dated this

day of

184

(Signed by Owner or Shipper.)

(Signed, by Collector  
or other Chief Officer.) } }

PLANTATION.—No. 26.

This declaration is filed of record }  
in the office. }



## A TABLE OF MEASURE.

Showing the RELATIVE PROPORTIONS of the OLD GALLON to the IMPERIAL GALLON,  
Calculated from 1 to 252 Gallons.

Old gallons.	Imperial gallons.	Old gallons.	Imperial gallons.	Old gallons.	Imperial gallons.	Old gallons.	Imperial gallons.	Old gallons.	Imperial gallons.	Old gallons.	Imperial gallons.
1	5-6	43	35 5-6	85	70 5-6	127	105 5-6	169	140 5-6	211	175 5-6
2	1 4-6	44	36 4-6	86	71 4-6	128	106 4-6	170	141 4-6	212	176 4-6
3	2 3-6	45	37 3-6	87	72 3-6	129	107 3-6	171	142 3-6	213	177 3-6
4	3 2-6	46	38 2-6	88	73 2-6	130	108 2-6	172	143 2-6	214	178 2-6
5	4 1-6	47	39 1-6	89	74 1-6	131	109 1-6	173	144 1-6	215	179 1-6
6	5	48	40	90	75	132	110	174	145	216	180
7	5 5-6	49	40 5-6	91	75 5-6	133	110 5-6	175	145 5-6	217	180 5-6
8	6 4-6	50	41 4-6	92	76 4-6	134	111 4-6	176	146 4-6	218	181 4-6
9	7 3-6	51	42 3-6	93	77 3-6	135	112 3-6	177	147 3-6	219	182 3-6
10	8 2-6	52	43 2-6	94	78 2-6	136	113 2-6	178	148 2-6	220	183 2-6
11	9 1-6	53	44 1-6	95	79 1-6	137	114 1-6	179	149 1-6	221	184 1-6
12	10	54	45	96	80	138	115	180	150	222	185
13	10 5-6	55	45 5-6	97	80 5-6	139	115 5-6	181	150 5-6	223	185 5-6
14	11 4-6	56	46 4-6	98	81 4-6	140	116 4-6	182	151 4-6	224	186 4-6
15	12 3-6	57	47 3-6	99	82 3-6	141	117 3-6	183	152 3-6	225	187 3-6
16	13 2-6	58	48 2-6	100	83 2-6	142	118 2-6	184	153 2-6	226	188 2-6
17	14 1-6	59	49 1-6	101	84 1-6	143	119 1-6	185	154 1-6	227	189 1-6
18	15	60	50	102	85	144	120	186	155	228	190
19	15 5-6	61	50 5-6	103	85 5-6	145	120 5-6	187	155 5-6	229	190 5-6
20	16 4-6	62	51 4-6	104	86 4-6	146	121 4-6	188	156 4-6	230	191 4-6
21	17 3-6	63	52 3-6	105	87 3-6	147	122 3-6	189	157 3-6	231	192 3-6
22	18 2-6	64	53 2-6	106	88 2-6	148	123 2-6	190	158 2-6	232	193 2-6
23	19 1-6	65	54 1-6	107	89 1-6	149	124 1-6	191	159 1-6	233	194 1-6
24	20	66	55	108	90	150	125	192	160	234	195
25	20 5-6	67	55 5-6	109	90 5-6	151	125 5-6	193	160 5-6	235	195 5-6
26	21 4-6	68	56 4-6	110	91 4-6	152	126 4-6	194	161 4-6	236	196 4-6
27	22 3-6	69	57 3-6	111	92 3-6	153	127 3-6	195	162 3-6	237	197 3-6
28	23 2-6	70	58 2-6	112	93 2-6	154	128 2-6	196	163 2-6	238	198 2-6
29	24 1-6	71	59 1-6	113	94 1-6	155	129 1-6	197	164 1-6	239	199 1-6
30	25	72	60	114	95	156	130	198	165	240	200
31	25 5-6	73	60 5-6	115	95 5-6	157	130 5-6	199	165 5-6	241	200 5-6
32	26 4-6	74	61 4-6	116	96 4-6	158	131 4-6	200	166 4-6	242	201 4-6
33	27 3-6	75	62 3-6	117	97 3-6	159	132 3-6	201	167 3-6	243	202 3-6
34	28 2-6	76	63 2-6	118	98 2-6	160	133 2-6	202	168 2-6	244	203 2-6
35	29 1-6	77	64 1-6	119	99 1-6	161	134 1-6	203	170 1-6	245	204 1-6
36	30	78	65	120	100	162	135	204	170	246	205
37	30 5-6	79	65 5-6	121	100 5-6	163	135 5-6	205	170 5-6	247	205 5-6
38	31 4-6	80	66 4-6	122	101 4-6	164	136 4-6	206	171 4-6	248	206 4-6
39	32 3-6	81	67 3-6	123	102 3-6	165	137 3-6	207	172 3-6	249	207 3-6
40	33 2-6	82	68 2-6	124	103 2-6	166	138 2-6	208	173 2-6	250	208 2-6
41	34 1-6	83	69 1-6	125	104 1-6	167	139 1-6	209	174 1-6	251	209 1-6
42	35	84	70	126	105	168	140	210	175	252	210

1000 Canadian Minots are very nearly equal to 1057 Imperial Bushels. In practice it is considered sufficiently correct, to assume 100 Minots to be equal to 105 Imperial Bushels, and the above Table will be useful in facilitating the computation.



SHEWING THE RELATIVE VALUE OF STERLING MONEY

With Provincial Currency at 24s. 4d. Currency the £ Sterling, and Silver Dollars at 5s. 1d. Currency.

Sterling.			Silver Dollars and parts.		Sterling.			Silver Dollars and parts.		
Currency.					Currency.					
Farthings.	£	s. d.	\$	cts.	Pounds.	£	s. d.	\$	cts.	
$\frac{1}{4}$	0	0	0	0	1	1	4	4	4	79
$\frac{2}{4}$	0	0	0	1	2	2	8	8	9	57
$\frac{3}{4}$	0	0	0	1	3	3	13	0	14	36
					4	4	17	4	19	15
Pence.					5	6	1	8	23	93
1	0	0	1	2	6	7	6	0	28	72
2	0	0	2	4	7	8	10	4	33	51
3	0	0	3	6	8	9	14	8	38	30
4	0	0	4	8	9	10	19	0	43	08
5	0	0	6	10	10	12	3	4	47	87
6	0	0	7	12	11	13	7	8	52	66
7	0	0	8	14	12	14	12	0	57	44
8	0	0	9	16	13	15	16	4	62	23
9	0	0	11	18	14	17	0	8	67	02
10	0	1	0	20	15	18	5	0	71	80
11	0	1	1	22	16	19	9	4	76	59
					17	20	13	8	81	38
Shillings.					18	21	18	0	86	16
1	0	1	24	24	19	23	2	4	90	95
2	0	2	48	48	20	24	6	8	95	74
3	0	3	72	72	30	36	10	0	143	61
4	0	4	96	96	40	48	13	4	191	47
5	0	6	1	20	50	60	16	8	239	34
6	0	7	1	44	60	73	0	0	287	21
7	0	8	1	68	70	85	3	4	335	08
8	0	9	1	91	80	97	6	8	382	95
9	0	10	2	15	90	109	10	0	430	82
10	0	12	2	39	100	121	13	4	478	69
11	0	13	2	63	200	243	6	8	957	38
12	0	14	2	87	300	365	0	0	1436	07
13	0	15	3	11	400	486	13	4	1914	75
14	0	17	3	35	500	608	6	8	2393	44
15	0	18	3	59	600	730	0	0	2872	13
16	0	19	3	83	700	851	13	4	3350	82
17	1	0	4	07	800	973	6	8	3829	51
18	1	1	4	31	900	1095	0	0	4308	20
19	1	3	4	55	1000	1216	13	4	4786	89

The fractions are reduced to  $\frac{1}{4}$ ,  $\frac{1}{2}$  and  $\frac{3}{4}$  d.

To change Sterling into Currency at the above rate, add  $\frac{13}{100}$

SHEWING THE RELATIVE VALUE OF SILVER DOLLARS,

With Provincial Currency and Sterling; the Silver Dollar at 5s. 1d. Currency, and the £ Sterling at 24s. 4d. Currency.

Parts of Dollars.	Currency.			Sterling. at 24s. 4d. Cy. per £ Sterling.			Silver Dollars and parts.	Currency.			Sterling. at 24s. 4d. Cy. per £ Sterling.			
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	
Cents.														
1	0	0	0 $\frac{1}{4}$	0	0	0 $\frac{1}{2}$	The fractions are reduced to $\frac{1}{4}$ , $\frac{1}{2}$ and $\frac{3}{4}$ d.	1	0	5	1	0	4	2
2	0	0	1 $\frac{1}{4}$	0	0	1		2	0	10	2	0	8	4 $\frac{1}{2}$
3	0	0	1 $\frac{3}{4}$	0	0	1 $\frac{1}{2}$		3	0	15	3	0	12	6 $\frac{1}{2}$
4	0	0	2	0	0	2		4	1	0	4	0	16	8 $\frac{1}{2}$
5	0	0	2 $\frac{1}{4}$	0	0	2 $\frac{1}{2}$		5	1	5	5	1	0	10 $\frac{1}{2}$
6	0	0	2 $\frac{1}{2}$	0	0	3		6	1	10	6	1	5	0 $\frac{3}{4}$
7	0	0	3	0	0	3 $\frac{1}{2}$		7	1	15	7	1	9	3
8	0	0	3 $\frac{1}{4}$	0	0	4		8	2	0	8	1	13	5
9	0	0	3 $\frac{1}{2}$	0	0	4 $\frac{1}{2}$		9	2	5	9	1	17	7 $\frac{1}{4}$
10	0	0	4	0	0	5		10	2	10	10	2	1	9 $\frac{1}{4}$
11	0	0	4 $\frac{1}{4}$	0	0	5 $\frac{1}{2}$		20	5	1	8	4	3	6 $\frac{3}{4}$
12	0	0	4 $\frac{1}{2}$	0	0	6		30	7	12	6	6	5	4
13	0	0	5	0	0	6 $\frac{1}{2}$		40	10	3	4	8	7	1 $\frac{1}{4}$
14	0	0	5 $\frac{1}{4}$	0	0	7		50	12	14	2	10	8	10 $\frac{1}{4}$
15	0	0	5 $\frac{1}{2}$	0	0	7 $\frac{1}{2}$		60	15	5	0	12	10	8 $\frac{1}{2}$
16	0	0	6	0	0	8		70	17	15	10	14	12	5 $\frac{1}{2}$
17	0	0	6 $\frac{1}{4}$	0	0	8 $\frac{1}{2}$		80	20	6	8	16	14	3
18	0	0	6 $\frac{1}{2}$	0	0	9		90	22	17	6	18	16	0 $\frac{3}{4}$
19	0	0	7	0	0	9 $\frac{1}{2}$		100	25	8	4	20	17	9 $\frac{1}{4}$
20	0	1	0	0	0	10		200	50	16	8	41	15	7 $\frac{1}{2}$
21	0	1	0 $\frac{1}{4}$	0	0	10 $\frac{1}{2}$	300	76	5	0	62	13	5	
22	0	1	1 $\frac{1}{4}$	0	0	11	400	101	13	4	83	11	2 $\frac{3}{4}$	
23	0	1	1 $\frac{1}{2}$	0	0	11 $\frac{1}{2}$	500	127	1	8	104	9	0 $\frac{1}{4}$	
24	0	1	2	0	1	0	600	152	10	0	125	6	10 $\frac{1}{4}$	
25	0	1	2 $\frac{1}{4}$	0	1	0 $\frac{1}{2}$	700	177	18	4	146	4	8	
30	0	1	3	0	1	3	800	203	6	8	167	2	5 $\frac{1}{2}$	
40	0	2	0	0	1	8	900	228	15	0	188	0	3 $\frac{1}{4}$	
50	0	2	6	0	2	1	1000	254	3	4	208	18	1	
60	0	3	0	0	2	6	2000	508	6	8	417	16	2	
70	0	3	6	0	2	11	3000	762	10	0	626	14	3	
80	0	4	0	0	3	4	4000	1016	13	4	835	12	4	
90	0	4	7	0	3	9	5000	1270	16	8	1044	10	5	

To change Currency into Sterling at the above rate, deduct  $\frac{1}{4}$ .

To be given by the Importer of Goods to be warehoused under  
3 & 4 Will. 4. Cap. 59.

[1] *Importer and two Sureties.* **Know all Men by these Presents, that We, [1]**

[2] *Treble the amount of the Duties, to be set down in Words and not in Figures.*

are held and firmly bound unto our Sovereign Lady the Queen, Her Heirs or Successors in the sum of [2]

of good and lawful sterling money of Great Britain, to be paid to our said Lady the Queen, Her Heirs or Successors; for which payment well and truly to be made, we bind ourselves, and every of us, jointly and severally, for and in the whole, our Heirs, Executors and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord one thousand eight hundred and \_\_\_\_\_

[3] *The Importer.*

**W**HEREAS the above bounden [3] has lately imported into the Port of \_\_\_\_\_ in a Ship or Vessel called the [4]

[4] *Name of the Vessel and of the Master.*

Master, from the undermentioned Goods, namely, *(describe the goods, quantity, packages, &c.)*

Cap. 59:

the Duties in respect whereof have not been paid, and which Goods he is desirous of depositing in a Warehouse situate at \_\_\_\_\_ under the Provisions and Regulations of an Act of Parliament made and passed in the Session held in the third and fourth years of the Reign of His late Majesty King William the Fourth, intituled, *An Act to regulate the Trade of the British Possessions abroad.*

Now the CONDITION of the above written obligation is such, that if all the Goods so imported shall be safely deposited in such Warehouse situate as aforesaid, and shall be either duly exported or the full duties due and payable on the Importation of such Goods, or on such part thereof as shall not have been exported as aforesaid, be paid to the Collector or other proper Officer of the Customs at the said Port of \_\_\_\_\_ according to the first account taken of such Goods upon the landing of the same;—and if no part thereof shall be taken out of such Warehouse until cleared from thence, upon due entry and payment of duty if intended for home consumption, or upon due entry if intended for exportation;—and if the whole of such Goods shall be so cleared from such Warehouse, and the duties upon any deficiency of the quantity, according to such first account shall be paid, within two years from the date of the first entry thereof, then the said obligation shall be void, otherwise it shall be and remain in full force and virtue.

SIGNED, SEALED AND DELIVERED, }

In the presence of  
G. H.  
J. K.

A. B. [L. S.]

C. D. [L. S.]

E. F. [L. S.]

To be given by the Importer of Goods, to be warehoused under  
4th and 5th Vict. Cap. 16.

[1] *The Importer  
and two Sureties.*

**Know all Men by these Presents, that We, [1]**

[2] *Treble the  
amount of the Duties,  
to be set down in  
Words and not in  
Figures.*

are held and firmly bound unto our Sovereign Lady the Queen,  
Her Heirs or Successors in the sum of [2]

of good and lawful sterling money of Great Britain, to be paid to  
our said Lady the Queen, her Heirs or Successors; for which pay-  
ment well and truly to be made, we bind ourselves and every of us,  
jointly and severally, for and in the whole, our Heirs, Executors  
and Administrators, and every of them, firmly by these presents,  
sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_  
in the year of our Lord one thousand eight

hundred and

**W**HEREAS the above bounden [3]

has lately imported into the Port of \_\_\_\_\_

in a

[3] *The Importer.*

Ship or Vessel called the [4]

Master, from

[4] *Name of the Ves-  
sel and of the Master.*

the undermentioned Goods, namely, *(describe the goods, quantity,  
packages, &c.)*

the Duties in respect whereof have not been paid, and which Goods he  
is desirous of depositing in a Warehouse situate at \_\_\_\_\_

under the Provisions and Regulations  
of an Act of Parliament passed in the Session held in the third and fourth  
years of the Reign of His late Majesty King William the Fourth, and  
intituled, *An Act to regulate the Trade of the British Possessions  
abroad*, as extended by the Act of the Legislature of this Province of  
Canada, made and passed in the Session held in the fourth and fifth  
years of Her Majesty's Reign, and intituled, *An Act to extend the bene-  
fit of the Warehousing System established by a certain Act of the Im-  
perial Parliament, passed in the Session held in the third and fourth  
years of His late Majesty's Reign, to Duties imposed by Provincial  
Acts.*

NOW THE CONDITION of the above written obligation is such, that if  
all the Goods so imported shall be safely deposited in such Warehouse  
situate as aforesaid, and shall be either duly exported or the full Duties  
due and payable on the importation of such Goods, or on such part  
thereof as shall not have been exported as aforesaid, be paid to the Col-  
lector or other proper Officer of the Customs at the said Port of \_\_\_\_\_  
according to the first account taken of such Goods upon the landing of  
the same;—and if no part thereof shall be taken out of such Warehouse  
until cleared from thence, upon due entry and payment of duty if intended  
for Home Consumption, or upon due entry if intended for Exportation;—  
and if the whole of such Goods shall be so cleared from such Warehouse,  
and the Duties upon any deficiency of the quantity, according to such  
first account shall be paid, within two years from the date of the first  
entry thereof, then the said obligation shall be void, otherwise it shall be  
and remain in full force and virtue.

SIGNED, SEALED AND DELIVERED, )

In the presence of  
G. H.  
J. K.

A. B. [L. S.]

C. D. [L. S.]

E. F. [L. S.]

To be given upon the removal of Warehoused Goods from one Warehousing Port to another Warehousing Port in the same Colony, under 4 & 5 Vict. Cap. 16.

[1]—The person entering the goods, and two Sureties. **Know all Men by these Presents, that We, [1]**

[2]—Tribble the amount of Duty due on the Importation, to be set down in Words not in Figures.

are held and firmly bound unto our Sovereign Lady the Queen, Her Heirs or Successors, in the sum of [2]

of good and lawful sterling money of Great Britain, to be paid to our said Lady the Queen, Her Heirs or Successors; for which payment well and truly to be made, we bind ourselves, and each of us, jointly and severally, for and in the whole, our Heirs, Executors and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord, one thousand eight hundred and \_\_\_\_\_

[3]—The person making the entry.

**W**HEREAS the above bounden [3]

[4]—Proprietor, or Agent to the Proprietor.

is the [4]

of the following Goods,

that is to say, (describe the goods, quantity, packages, &c.)

and which said Goods are now lodged and deposited in a Warehouse situate in \_\_\_\_\_ in the Port of \_\_\_\_\_

under the Provisions and Regulations of an Act of Parliament passed in the Session held in the third and fourth years of the Reign of His late Majesty King William the Fourth, and intituled, *An Act to regulate the Trade of the British Possessions abroad*, as extended by the Act of the Legislature of this Province of Canada, made and passed in the Session held in the fourth and fifth years of Her Majesty's Reign, intituled, *An Act to extend the benefit of the Warehousing System established by a certain Act of the Imperial Parliament, passed in the Session held in the third and fourth years of His late Majesty's Reign, to Duties imposed by Provincial Acts.*

**AND WHEREAS** the said [3]

intends to remove and convey the said Goods from the said Port of \_\_\_\_\_ to the Port of [6]

[6]—Place of Destination.

under the provisions and regulations of the said Act of Parliament.

Now **THE CONDITION** of the above written obligation is such, that if the said Goods and every part thereof, shall be duly delivered, without alteration or diminution, into the custody and possession of the proper Officer of Customs at the last mentioned Port [6]

and if the said goods, and every part thereof, shall be duly re-warehoused at the said Port of [6] \_\_\_\_\_ shall

[7]—Insert a reasonable time for the removal of the goods.

within the space of [7] \_\_\_\_\_ next following the date hereof, then the said obligation shall be void, otherwise it shall be and remain in full force and virtue.

SIGNED, SEALED AND DELIVERED, }

In the presence of  
G. H.  
J. K.

A. B. [L. S.]

C. D. [L. S.]

E. F. [L. S.]

To be given upon taking Goods out of Warehouse for home consumption, if the party taking them out be entitled to and desirous of obtaining under (4 and 5 Vict. Cap. 14. Section 16,) credit for the Provincial Duties.

[1] The party making the entry and one or more Sureties, to the satisfaction of the Collector, &c. Know all Men by these Presents, that We, [1]

[2] Double the amount of the Duties, to be set down in Words and not in Figures.

are held and firmly bound to our Sovereign Lady the Queen, Her Heirs or Successors, in the sum of [2]

of good and lawful Sterling money of Great Britain, to be paid to our said Lady the Queen, Her Heirs or Successors; for which payment, well and truly to be made, we bind ourselves and every of us, jointly and severally, for and in the whole, our Heirs, Executors and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated this day of in the year of our Lord one thousand eight hundred and

WHEREAS the above bounden had imported into the Port of from the undermentioned goods, namely:—(describe the goods, quantity, &c.)

which were and are deposited in a certain warehouse situated at the said Port of under the provisions and regulations of an Act of Parliament made and passed in the Session held in the third and fourth years of the Reign of His late Majesty King William the Fourth, intituled, An Act to regulate the Trade of the British Possessions abroad, as extended by an Act of the Legislature of this Province of Canada made and passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intituled, An Act to extend the benefit of the Warehousing System, established by a certain Act of the Imperial Parliament, passed in the Session held in the third and fourth years of His late Majesty's Reign, to Duties imposed by Provincial Acts; and where as, the said (3) is desirous of taking the

[3] Party making the Entry.

said goods out of the said warehouse for home consumption: and it is necessary that previously to the removal of the said goods from the said warehouse, the Provincial Duties due and payable on the said goods should be secured.

NOW THE CONDITION of the above written obligation is such, that if the said his Heirs, Executors, or Administrators shall, on or before the [4] day of

[4] Insert the time, for which see 4 & 5 Vict. Cap. 14, Sect. 16.

well and truly pay or cause to be paid to the Collector, or other proper officer of the Customs, at the said Port of the sum of good and lawful sterling money of Great Britain, payable in coins lawfully current in this Province, at and after the rate of twenty-four shillings and four pence currency, per pound sterling,—being the amount of duties due and payable on the importation of the said goods in manner aforesaid, under and by virtue of an Act of the Legislature of Canada, made and passed in the fourth and fifth years of Her Majesty's Reign, intituled, An Act to repeal certain Acts therein mentioned, and to consolidate the Laws relating to Provincial Duties to be levied on goods, wares and merchandize imported into this Province.—then the said obligation shall be void, otherwise it shall be and remain in full force and virtue.

SIGNED, SEALED AND DELIVERED,

In the presence of G. H. J. K.

A. B. [L. S.] C. D. [L. S.] E. F. [L. S.]

To be given if the party be entitled to and desirous of obtaining credit for such duties, under 4 & 5 Vict. Cap. 14. Sect. 16.

[1] *The party making the entry and one or more Sureties to the satisfaction of the Collector, &c.* **Know all Men by these Presents, that We, [1]**

[2] *Double the amount of the duties to be inserted in Words and not in Figures.*

are held and firmly bound unto Our Sovereign Lady the Queen, Her Heirs and Successors, in the sum of [2]

of good and lawful sterling money of Great Britain, to be paid to our said Lady the Queen, Her Heirs and Successors, for which payment well and truly to be made, we bind ourselves, and every of us, jointly and severally for and in the whole, our Heirs, Executors and Administrators, firmly by these presents, sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of Our Lord one thousand eight hundred and \_\_\_\_\_

[3] *Party making the entry.*

Now THE CONDITION of the above written obligation is such, that if the said (3)

[4] *Insert the time, for which see 4 & 5 Vict. Cap. 14. Sect. 16.*

His Heirs, Executors or Administrators, do and shall, well and truly pay, or cause to be paid to the Collector or other proper Officer of the Customs at the port of \_\_\_\_\_ for the time being, on or before the \_\_\_\_\_ day of \_\_\_\_\_ [4] the sum of \_\_\_\_\_

of good and lawful sterling money as aforesaid, payable in coins lawfully current in this Province, at and after the rate of twenty-four shillings and four pence, currency, per pound sterling,—being the amount of Duties on (describe the goods, quantity, &c.)

imported by the said \_\_\_\_\_ and payable to Her Majesty, in pursuance of and according to the true intent and meaning of an Act of the Legislature of this Province of Canada, passed in the Session held in the fourth and fifth years of Her Majesty's Reign and intitled, *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*,—then the said obligation shall be void, otherwise it shall be and remain in full force and virtue.

SIGNED, SEALED AND DELIVERED,

In the presence of  
G. H.  
J. K.

A. B. [L. S.]

C. D. [L. S.]

E. F. [L. S.]

*To be given when goods imported without Cockets accompanying them, are admitted to entry as British, and on payment of the Provincial Duties only.*

[1] *The party making the Entry, and one or more Sureties, to the satisfaction of the Collector, &c.* **Know all Men by these Presents, that We,** [1]

[2] *Double the amount of the Imperial duties on like goods if foreign.*

are held and firmly bound unto our Sovereign Lady the Queen, Her Heirs and Successors, in the sum of [2]

of good and lawful sterling money of Great Britain to be paid to our said Lady the Queen, Her Heirs or Successors; to which payment well and truly to be made, we bind ourselves, and each of us jointly and severally for and in the whole, our Heirs, Executors and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord one thousand eight hundred and \_\_\_\_\_

WHEREAS the Collector (or the Collector and Comptroller, as the case may be) of Her Majesty's Customs at the Port of \_\_\_\_\_ in this Province of Canada, did on the \_\_\_\_\_ day of \_\_\_\_\_

last, (or instant,) admit to entry (describe the goods, quantity, packages, &c.) \_\_\_\_\_ said to be the manufacture of the United Kingdom of Great Britain and Ireland, imported by the above bounden \_\_\_\_\_ from the port of \_\_\_\_\_

[3] *Insert the name.*

in the Ship or Vessel called the [3] \_\_\_\_\_ whereof

[4] *Insert the name.*

[4] is Master, — upon which the said Collector (or the Provincial duty of \_\_\_\_\_ as per entry No. \_\_\_\_\_ ;

AND WHEREAS the said goods are subject to an additional duty of \_\_\_\_\_ in consequence of having been imported from the said port of \_\_\_\_\_ without a cocket, as required by the twenty-sixth section of the Act of Parliament passed in the Session held in the third and fourth years of the Reign of His late Majesty King William the Fourth, and intituled, *An Act to regulate the Trade of the British possessions abroad.*

NOW THE CONDITION of the above written obligation is such, that if the Honorable the Commissioners of Her Majesty's Customs should decide and determine that the said goods are not liable to the said additional duty of \_\_\_\_\_ then the said obligation shall be void, otherwise it shall remain in full force and virtue.

SIGNED, SEALED AND DELIVERED, }

In the presence of  
G. H.  
J. K.

A. B. [L. S.]

C. D. [L. S.]

E. F. [L. F.]



To be given at a Frontier Port, for the due conveyance of Cattle or Swine to the Warehousing Port, and for the due Warehousing thereof;—under 7 Vict. Cap. 2, and the Regulations made under that Act.

[1] *The party making the entry, with two Sureties, to the satisfaction of the Collector, &c.* **Know all Men by these Presents that We,** [1]

are held and firmly bound unto our Sovereign Lady the Queen, Her Heirs and Successors, in the sum of [2]  
 [2] *Double the amount of the duties payable on such cattle or swine.*

of good and lawful sterling money of Great Britain, to be paid to our said Sovereign Lady the Queen, Her Heirs and Successors; for which payment well and truly to be made, we bind ourselves and each of us jointly and severally, for and in the whole, our Heirs, Executors, and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated the \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord one thousand eight hundred

WHEREAS the said [3] hath imported into the Port of \_\_\_\_\_ (*describe the cattle or swine,*) which said Cattle (or Swine,) he is desirous of causing to be conveyed to the Port of \_\_\_\_\_ to be there warehoused under the provisions of the Act of the Legislature of this Province of Canada, passed in the seventh year of Her Majesty's Reign, and intituled, *An Act to continue for a limited time the duties imposed on Agricultural Produce and Live Stock imported into this Province.*

NOW THE CONDITION of the above written obligation is such, that if the said [3] shall within [4] \_\_\_\_\_ days cause the said \_\_\_\_\_ to be conveyed to the said Port of \_\_\_\_\_ and shall within twenty-four hours after the arrival of the said \_\_\_\_\_ at the said Port of \_\_\_\_\_ give due notice thereof to the Collector of the said Port and enter into a Bond to Her Majesty, Her Heirs and Successors, that he shall forthwith thereafter cause the said \_\_\_\_\_ to be there duly warehoused,—and shall, in and with respect to the warehousing thereof, faithfully comply with all the regulations made or to be made by the Governor, Lieutenant-Governor or Person administering the Government of this Province, under the said act, and with all the provisions of Law in that behalf,—then and in such case the said obligation shall be void, otherwise it shall remain in full force and virtue.

SIGNED, SEALED AND DELIVERED, }

In the presence of  
 G. H.,  
 J. K.

A. B. [L. S.]  
 C. D. [L. S.]  
 E. F. [L. S.]

To be given at the Port of destination, for the due conveyance of Cattle or Swine from the Frontier to such Port, and for the Warehousing thereof;—under 7 Vict. cap. 2, and the Regulations made under that Act.

[1] The party desiring to import, and two Sureties to the satisfaction of the Collector, &c.

**Know all Men by these Presents that We, [1]**

[2] Double the amount of the duty on such cattle or swine.

are held and firmly bound unto Our Sovereign Lady the Queen, Her Heirs and Successors, in the sum of [2]

of good and lawful sterling money of Great Britain, to be paid to our said Sovereign Lady the Queen, Her Heirs and Successors; for which payment well and truly to be made, we bind ourselves and each of us jointly and severally, for and in the whole, our Heirs, Executors and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of our Lord one thousand eight hundred and \_\_\_\_\_

[3] The party desirous of importing.

WHEREAS the said [3] is desirous of importing into the Port of \_\_\_\_\_ (describe the Cattle or Swine to be imported, their number, &c.) and of causing the same to be conveyed to this Port, to be here warehoused under the provisions of the Act of the Legislature of this Province of Canada, passed in the seventh year of Her Majesty's reign, and intitled, *An Act to continue for a limited time the duties imposed on Agricultural Produce and Live Stock imported into this Province.*

NOW THE CONDITION of the above written obligation is such, that if the said \_\_\_\_\_ shall within \_\_\_\_\_ days cause the said Cattle (or Swine) to be conveyed to this Port, and shall within twenty-four hours after the arrival of the said Cattle (or Swine) at this Port give due notice thereof to the Collector of this Port, and enter into a Bond to Her Majesty, Her Heirs and Successors, that he shall forthwith thereafter cause the said \_\_\_\_\_ to be warehoused in some duly constituted and erected Warehouse in the said Port,—and shall, with respect to the warehousing thereof, faithfully comply with all the provisions and requirements of the said act, and with the regulations made or to be made by the Governor, Lieutenant-Governor or Person administering the Government of this Province, in Council, under the authority thereof,—then and in such case the said obligation shall be void, otherwise it shall remain in full force and virtue.

SIGNED, SEALED AND DELIVERED, }

In the presence of  
G. H.  
J. K.

A. B. [L. S.]

C. D. [L. S.]

E. F. [L. S.]

To be given under 7 Vict. Cap. 2, for the Slaughtering of Cattle and Swine, and the packing of the Beef or Pork produced therefrom, in Warehouse.

[1] The party making the entry, and two Sureties, to the satisfaction of the Collector, &c.

[2] Double the amount of the Duties on such Cattle or Swine.

[3] Party making the entry.

**Know all Men by these Presents that We, [1]**

are held and firmly bound unto our Sovereign Lady the Queen, in the sum of [2]

of good and lawful sterling money of Great Britain, to be paid to Our said Sovereign Lady the Queen, Her Heirs and Successors; for which payment, well and truly to be made, we bind ourselves and each of us, jointly and severally, for and in the whole, our Heirs, Executors, Curators and Administrators, and every of them, firmly by these presents, sealed with our Seals. Dated this \_\_\_\_\_ day of \_\_\_\_\_ in the year of Our Lord One thousand eight hundred and \_\_\_\_\_

WHEREAS, the said [3] hath imported into the Port of \_\_\_\_\_ in this Province of Canada, (describe the Cattle or Swine, their number, &c.,)

which said Cattle (or Swine) he is desirous of causing to be slaughtered, and the Meat thereof to be cured and packed, in bond, under the provisions of the Act of the Legislature of this Province passed in the seventh year of Her Majesty's reign, and intituled, *An Act to continue for a limited time the Duties imposed on Agricultural Produce and Live Stock imported into this Province.*

NOW, THEREFORE, the condition of the above written obligation is such, that if the said [3] shall forthwith cause the said cattle (or swine) to be conveyed to the Warehouse (describe it) in the said Port, and shall there cause the said Cattle (or Swine) to be slaughtered, and the meat thereof cured and packed,—and shall within sixty days from the date hereof deliver to the Collector of the Customs at the said Port, and place in bond under the Crown's Lock in some Warehouse approved in the manner by the said Act provided, all the Beef (or Pork, as the case may be,) produced from the said Cattle (or Swine) and shall, with regard to the said Cattle (or Swine) and the slaughtering thereof, and the curing and packing of the Beef (or Pork, as the case may be) produced therefrom, thereof, faithfully comply with all the provisions and requirements of the said Act, and with the regulations made or to be made by the Governor, Lieutenant-Governor or person administering the Government of this Province in Council, under the authority thereof,—then and in such case the said obligation shall be void, otherwise it shall remain in full force and virtue.

SIGNED, SEALED AND DELIVERED.

In the presence of  
G. H.  
J. K.

}  
A. B. [L. S.]  
C. D. [L. S.]  
E. F. [L. S.]



**A**

2

**A E**

Number of Entry
Date of Entry
Vessel, Boat, Wagon, Sleigh, or other

Carried

This Return to be Dated, Signed and Verified at the end, according to the usual form of declaration.

Port of \_\_\_\_\_, Collector \_\_\_\_\_

A RETURN of the Quantity and Denomination of all Goods, Wares and Merchandize, subject to Duty, entered at this Port, in the Quarter ending the \_\_\_\_\_ day of \_\_\_\_\_, 184\_\_\_\_  
 (Agricultural Produce, Live Stock and Wheat, liable to Duty under the Provincial Acts, 7th Victoria, chapter 2, and 6th Victoria, chapter 31, Excepted.)

Number of Entry. Date of Entry. Vessel, Boat, Wagon, Sleigh, or other conveyance Name of the Master or person in charge. From Whence. Name of the Importer. Bacon and Hams, cured. Beef, salted. Butter. Cheese. Coconuts. Green. Ground. Lard. Dried or Salted. Pickled. Flour, Wheat. Malt, malted or cured, other than Beet and Pork. Molasses. Lard, salted. Rum. Not imported by sea. Imported by sea. Spirits, except Rum, not sweetened. Spirits and Cordial, sweetened. Refined. Uncut and Sugar. Syrops. Figs. Manufactured. Unmanufactured. Tobacco. Madder. Other wines. Wines.	Quantity, denomination and value of articles subject to <i>ad valorem</i> duty, with the <i>Rate</i> of duty levied on each article.	VALUE of Articles subject to <i>ad valorem</i> duty, in Currency.					Bonds taken for Duties.		
		Amount at 1 per Cent.	Amount at 5 per Cent.	Amount at 7 per Cent. <i>Vide A.</i>	Amount at 15 per Cent.	Amount at 20 per Cent. <i>Vide D.</i>	Amount of Bond Currency.	Names of the Parties.	Date of Bond.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
Carried forward	Carried forward....								

A.—Note—10 per centum is levied on sugar **REFINED** in bond from foreign sugar.

B.—Note—20 per centum is levied on sugar **REFINED** imported from foreign countries.

2

1

1. 2. 3.

PORT OF

Collector.

AN ACCOUNT OF DUTIES COLLECTED

under authority of the Act of the Imperial Parliament, 5th and 6th Victoria, Cap. 49, during the Quarter ending the                      day of                      184 .

ARTICLES IMPORTED AS PER RETURN, A.	Quantities or Values.	Rate of Duty.	Amount of Duties.					
			Sterling.		Currency.			
			£	s.	d.	£	s.	d.
Bacon and Hams, cured,.....	Cwts.	3s.						
Beef, salted, .....	do.	3s.						
Butter, .....	do.	5s.						
Cheese, .....	do.	5s.						
Cocoa, .....	do.	1s.						
Coffee, { Green, cwt. .... } do.		5s.						
{ Ground, do. .... } do.								
{ Roasted, do. .... } do.								
Fish, of Foreign } Dried or salted, do.		2s.						
{ Pickled, ..... Bbls.		4s.						
Flour, Wheat, .....	Bbls. of 196 lbs.	2s.						
Meat, salted or cured, other than								
Beef and Pork, .....	Cwts.	3s.						
Molasses, .....	do.	3s.						
Pork, salted, .....	do.	3s.						
Rum, .....	Gallons							
Spirits, except Rum, not sweetened, do.								
Spirits and Cordials, sweetened, .. do.								
Sugar unrefined or raw, .....	Cwts.	5s.						
Tea, .....	lbs.	1d.						
Various Merchandize, {	valued at .....	4 p. ct.						
	do. ....	7 do.						
	do. ....	15 do.						
	do. ....	20 do.						
Total amount of <i>ad valorem</i> duties, ..	.. ..	..	..	..	..	£		
Total amount of specific duties, .....	.. ..	Stg.	£			=		
Together in Currency, .....	.. ..	..	..	..	..	£		

CUSTOM HOUSE,

184 .

Collector of Customs,

Port



A. 2. 9. 2. 2. 10

## PORT OF

Collector.

AN ACCOUNT OF DUTIES COLLECTED under the authority of an Act of the Provincial Legislature of Canada, 4th & 5th Vict. Cap. 14, during the Quarter ending the                      day of                      18 .

ARTICLES IMPORTED AS PER RETURN, A.	Quantities or Value.	Rate of Duty.	Amount of Duties.					
			Sterling.		Currency.			
			£	s.	d.	£	s.	d.
Coffee, { Green, ..... lb.		2d.						
{ Ground, ..... lb.		4d.						
Molasses, ..... cwt.		1s. 6d.						
Rum, ..... galls.								
Salt, { in barrels of 280 lbs. not im- ported by Sea, ..... bbls.		2s. 6d.						
{ imported by Sea, ..... tons.		1s.						
Spirits, (except Rum.) not sweetened, do.								
Spirits and Cordials sweetened, .. galls.								
Spirits, over proof, &c. .... do.								
Sugar, { Refined, ..... lb.		2d.						
{ Unrefined, ..... lb.		1d.						
Syrups, ..... cwt.		1s. 6d.						
Tea, ..... lb.		3d.						
Tobacco, - { Manufactured, ..... lb.		2d.						
- { Unmanufactured, ... lb.		1d.						
Wines, - { Madeira, ..... galls.		1s.						
- { Other Wines, ..... do.		6d.						
Merchandize, ..... valued at £		5 p. ct.						
Total amount of <i>ad valorem</i> duties, .	.. ..	.. ..	.. ..	.. ..	.. ..	£		
Total amount of specific duties, .....	.. ..	Stg.	£		=			
Together in Currency, ....	.. ..	.. ..	.. ..	.. ..	.. ..	£		
N. B.—Amount of Bonds, Cy., £								

CUSTOM HOUSE

day of,

184 .

Collector of Customs,  
Port

I,                      Collector of Customs for the Port of  
do solemnly and sincerely declare that the foregoing accounts are just and true in every particular, to the best of my knowledge and belief, and I make this solemn declaration conscientiously believing the same to be true.

A. B.  
Collector of Customs,  
PortDeclared and signed before me, at  
this                      day of

181 . }

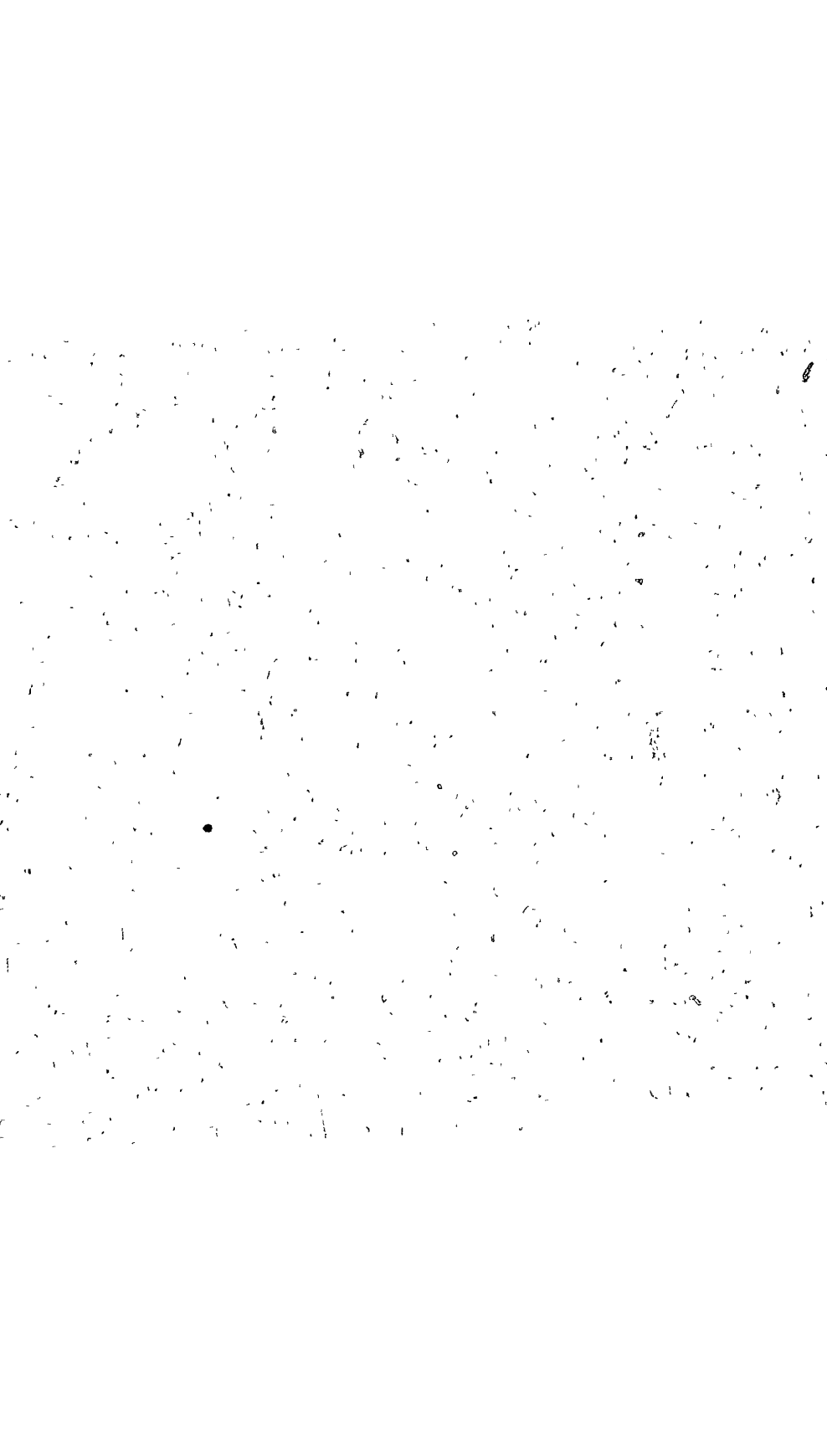
J. P.

District

**B.**

	Number of Entry.
	I





B. 1. *of no account*

PORT OF

Collector:

AN ACCOUNT OF DUTIES COLLECTED on  
 Agricultural Produce and Live Stock, and Wheat imported at the Port of  
 during the Quarter ending 5th day of  
 184 , under the Provincial Acts 7 Vict. Cap. 2, and 6 Vict. Cap. 31.

Articles imported.	Number and Quantities.	Value of articles liable to <i>ad valorem</i> duties, Currency.	Rate of Duty.	Duties Collected in	
				Sterling.	Currency.
		£ s. d.		£ s. d.	£ s. d.
Bacon and Hams, cured . . . cwt.			5s. per cwt.		
Barley, Bear or Bigg. quarters			3s. p. quarter.		
Beans . . . do.			ditto.		
Beef { Fresh . . . . . cwt.			4s. per cwt.		
{ Salted . . . . . do.			2s. do.		
Bran and Shorts . . . . . cwt.			3d. do.		
Buck Wheat . . . . . quarters			3s. p. quarter.		
Bulls . . . . . No.			15s. each.		
Butter . . . . . cwt.			2s. per cwt.		
Calves, under 1 year old . . . No.			5s. each.		
Neat { Unenumerated } . do.			£1 do.		
{ 4 years old and upwards } . do.					
Cattle, { Unenumerated } . do.			10s. each.		
{ under 4 years old . . . . . } . do.					
Cheese . . . . . cwt.			2s. 6d. p. cwt.		
Colts and Foals, under } . No.			15s. each.		
{ two years old . . . . . } . No.					
Eggs . . . . . doz.			10 per cent.		
Goats and Kids . . . . . No.			1s. each.		
Hay . . . . . tons			6s. per ton.		
Hops . . . . . lbs			3d. per lb.		
Horses, Mares and } . No.			£1 10s. each.		
{ Geldings . . . . . } . No.					
Lambs . . . . . do.			1s. each.		
Lard . . . . . cwt			6s. per cwt.		
Maize or Indian Corn. quarters			3s. p. quarter.		
Meal, of the various kinds . lbs			3s. p. 196 lbs.		
Meat, other { Fresh . . . . . cwt			4s. per cwt.		
{ Salted, or } . do.					
and Pork . . . . . cured . } . do.			2s. do.		
Mules and Asses . . . . . No.			5s. each.		
Oats . . . . . quarters			2s. p. quarter.		
Peas . . . . . do.			3s. do.		
Pork . { Fresh . . . . . cwt			4s. per cwt.		
{ Salted . . . . . do.					
Carried forward . . . . .					

B. 1.—Continued.

Account of the Duties collected on Agricultural Produce and Live Stock, and Wheat imported at the Port of \_\_\_\_\_ during the quarter ending 5th day of \_\_\_\_\_, 184 \_\_\_\_\_, under the Provincial Acts 7 Vict. Cap. 2, and 6 Vict. Cap. 31.

Articles imported.	Number and Quantities.	Value of articles liable to <i>ad valorem</i> duties, Currency.	Rate of Duty.	Duties Collected in	
				Sterling.	Currency.
		£ s. d.		£ s. d.	£ s. d.
Brought forward..			£		
Potatoes.....bushels			3d. p. bushel.		
Poultry or Live Game.....Dead.....			10 per cent. ditto.		
Rye.....quarters			3s. p. quarter.		
Sheep.....No.			2s. each.		
Straw.....tons			2s. per ton.		
Swine and Hogs.....No.			5s. each.		
Vegetables unenumerated....			15 per cent.		
Amount of <i>ad valorem</i> duties under Act 7 Vict. cap. 2.....				Cy. £	
Do. Specific do.....do.....			Stg.	=	
Together in Currency.....				£	
Wheat, imported under the Provincial Act, 6 Victoria, cap. 31.....}.....quarters			3s. per qr. £	=	
Total amount of duties under both Acts.....				Currency £	

I, \_\_\_\_\_, Collector of Customs at the Port of \_\_\_\_\_, do solemnly and sincerely declare, that the foregoing Account is just and true in every particular, to the best of my knowledge and belief, and I make this solemn declaration conscientiously believing the same to be true.

A. B.  
Collector of Customs,

Port

Declared and signed before me, at this \_\_\_\_\_ day of \_\_\_\_\_

184 \_\_\_\_\_

J. P.,

District

*C. ...*

Port of

Collector,

Return, exhibiting the aggregate Numbers, Quantities and Values of the various articles imported at the Port of \_\_\_\_\_, during the ending \_\_\_\_\_ day of \_\_\_\_\_ 184 \_\_\_\_\_, and shewing the amount of Duties collected thereon.

Articles Imported.	Number or Quantity.	Value at the place of importation Currency.			Amount of Duties, Currency.			Remarks.
		£	s.	d.	£	s.	d.	
Ale and Beer.....	galls.							
Bacon and Hams.....	cwt.							
Barley, Bear or Bigg.....	qrs.							
Beans.....	do.							
Beef, { Fresh.....	cwt.							
{ Salted.....	do.							
Biscuit or Bread.....	do.							
Books and Papers.....	do.							
Boots and Shoes.....	pairs							
Bran and Shorts.....	cwt.							
Buck Wheat.....	qrs.							
Bulls.....	No.							
Butter.....	cwt.							
Calves under one year old.....	No.							
Candles, { Sperm.....	lbs.							
{ Tallow.....	do.							
Carriages.....	No.							
Do. of Travellers.....	do.							
Cattle, { Unenumerated four	No.							
Neat { years old and upwards. }								
{ Do. under four years old. }	do.							
Cheese.....	cwt.							
Cider.....	galls.							
Coals.....	tons.							
Cocoa.....	cwt.							
Coffee, { Green.....	do.							
{ Ground.....	do.							
{ Roasted.....	do.							
Coin.....	do.							
Colts and Foals, under 2 years old.....	No.							
Cordage.....	cwt.							
Corks.....	gross							
Corn Brooms.....	doz.							
Clocks and Watches.....	do.							
Cotton Manufactures.....	do.							
Cotton Wool.....	do.							
Carried forward.....	£							

## C.—Continued.

Articles Imported.	Number or Quantity.	Value at the place of importation Currency.			Amount of Duties, Currency.			Remarks.
		£	s.	d.	£	s.	d.	
Brought forward.....								
Drugs.....								
Dye Wood.....								
Earthenware.....								
Eggs..... doz.								
Feathers..... lbs.								
Fish, { Fresh..... cwt.								
{ Dried or Salted..... do.								
{ Pickled..... bbls.								
Fins and Skins of Creatures living } in the Sea..... }								
Flax..... lbs.								
Flour, Wheat..... bbls.								
Fruit, { Fresh.....								
{ Preserved or Dried.....								
Furs and Skins of animals, Dressed.....								
Glass Manufactures.....								
Goats and Kids..... No.								
Gums and Resins.....								
Hair..... lbs.								
Hardware.....								
Hats..... No.								
Hay..... tons								
Hemp..... lbs.								
Hides, Raw..... No.								
Honey..... lbs.								
Horses, Mares and Geldings..... No.								
Hops..... lbs.								
India-rubber Manufactures.....								
Ink.....								
Lambs..... No.								
Lard..... cwt.								
Leather..... sides								
Leather Manufactures, other than } Boots and Shoes..... }								
Linen Manufactures.....								
Lumber and wood—except Fire- wood, Cabinet Maker's wood } and Staves..... }								
Maize or Indian Corn..... qrs.								
Manures, of all kinds.....								
Marble..... feet								
Meal, of the various kinds..... lbs.								
Meat, all kinds, { Fresh..... cwt.								
except Beef } and Pork... { Salted or cured. do.								
Medicines.....								
Molasses..... cwt.								
Mules and Asses..... No.								
Musical Instruments.....								
Oakum..... cwt.								
Carried forward.....		£						



C.—Continued.

Articles Imported.	Number or Quantity.	Value at the place of importation Currency.			Amount of Duties, Currency.			Remarks.
		£	s.	d.	£	s.	d.	
Brought forward.....								
Oats.....	qrs.							
Oil, { Fish.....	galls.							
{ other kinds.....	do.							
Paper Manufactures, except Books.....								
Peas.....	qrs.							
Perfumery.....								
Pickles.....								
Pitch and Tar.....	bbls.							
Plaster and Lime, except for Ma- nure.....	bush.							
Pork, { Fresh.....	cwt.							
{ Salted.....	do.							
Potatoes.....	bush.							
Poultry or Game, { Live.....								
{ Dead.....								
Rye.....	qrs.							
Rice.....	lbs.							
Rum.....	galls.							
Saleratus.....	lbs.							
Salt.....	bbls.							
Do. imported by Sea.....	tons.							
Seeds.....								
Settlers' Goods, consisting of House- hold Furniture, &c.....	lots.							
Sheep.....	No.							
Silk Manufactures.....								
Snuff.....	lbs.							
Soap.....	do.							
Spermaceti.....	do.							
Spices.....	do.							
Spirits, except Rum, not sweet- ened.....	galls.							
Spirits and Cordials, sweetened....	do.							
Spirits, over proof, &c.....	do.							
Starch.....	lbs.							
Staves.....	No.							
Straw.....	tons.							
Sugar, { Refined.....	cwt.							
{ Unrefined.....	do.							
Swine and Hogs.....	No.							
Syrups.....	cwt.							
Tallow.....	lbs.							
Tea.....	do.							
Tobacco, { Manufactured, except { Snuff.....	do.							
{ Unmanufactured.....	do.							
Tortoise-shell.....								
Tow.....	lbs.							
Trees and Plants.....								
Turpentine.....								
Carried forward.....		£						

## C.—Continued.

Articles Imported.	Number or Quantity.	Value at the place of importation Currency.	Amount of Duties, Currency.	Remarks.
		£ s. d.		
Brought forward.....				
Turpentine, Spirits of.....galls.				
Types.....lbs.				
Varnish.....galls.				
Vegetables, except Potatoes.....				
Vinegar.....galls.				
Wood, Manufactures of.....				
Wines, { Madeira.....galls.				
{ Sherry.....do.				
{ Port.....do.				
{ other Wines.....do.				
Wood, Fire.....cords				
Woollen Manufactures.....				
All other Articles, not enumerated, or included under any of the foregoing heads.....				
Totals.....				

Port of

RETURN of the aggregate numbers, quantities and values of all articles imported during the , ending the day of , 184 , and of the duties collected thereon.

Total Value, C<sup>y</sup>. £

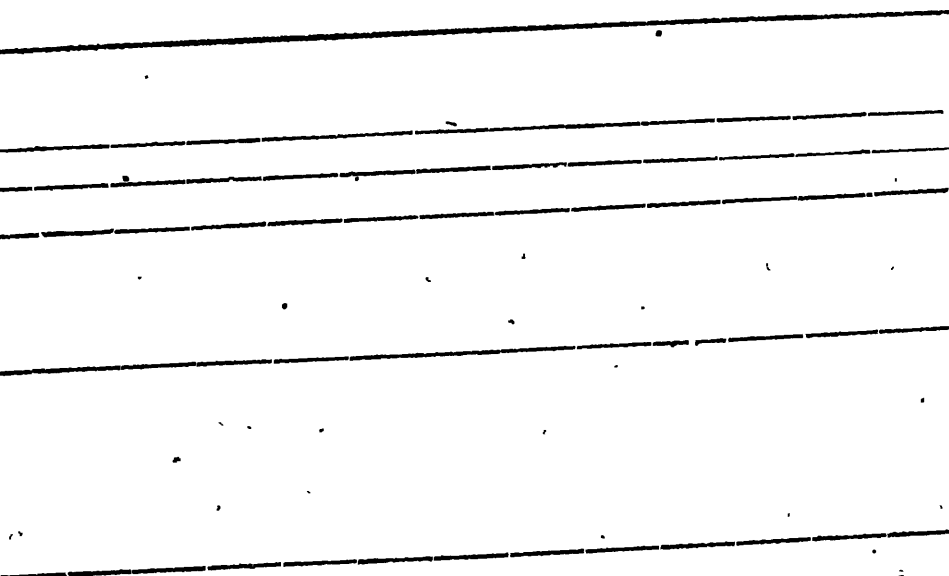
Total Duties, C<sup>y</sup>. £

Signature of

Collector.

This Return is to be rendered quarterly and must include the value of *all* articles imported, whether liable to duty or exempt.

An additional Return is also required at the close of each year ending 5th January, to embrace the four quarterly Returns, and shewing the whole year's importations.



GENERAL QUARTERLY ACCOUNT CURRENT, TO BE RENDERED BY COLLECTORS OF CUSTOMS, CANADA WEST.

Dr.

Collector of Customs at the Port

in account with the Government for the Quarter ending 5th day of

Cr

Date.	Total Customs Duties.	* Tonnage or Light House duty.	Auction Licences and duties.	Crown and Governor's proportions of Seizure.	* Canal or Harbour Tolls.	Total Currency.	Date.	Total Customs Duties.	* Tonnage or Light House duty.	* Auction Licences and duties.	Crown's and Governor's proportions of Seizures.	* Canal or Harbour Tolls.	Total Currency.	
														£ s. d.
To Balance due the Government, brought forward from last quarter								By Balance due the Collector, brought forward from last Quarter						
To Bonds outstanding last Quarter								† By Cash paid Receiver General						
To Gross Amount of Returns, viz., <b>CUSTOMS.</b>								do.						
Imperial Act, 5 & 6 Vict. cap. 49,								do.						
Provincial Acts, { 4 & 5 Vict. cap. 14,								do.						
{ 7 Vict. cap. 1.....								do.						
{ 6 Vict. cap. 31.....								do.						
Total Customs Duties.....£								do.						
Other Duties as per Returns								do.						
To Balance due the Collector to be carried to next Quarter's Account Current.....£								By Bonds outstanding as per Statement annexed.....						
Currency.....£								By Collector's Allowances						
								By Balance due the Government, to be carried to next Quarter's Account Current..						
								Currency.....£						

N. B.—When no Duties have been collected under any one or more of the foregoing heads, insert the word "None." in the proper column or columns. The Collector must pay over the full Amount of Duties within the period prescribed by law, viz.—twenty days after the expiration of each quarter, and no Balance will be admitted, unless under Five Shillings, which, in such case, should be carried forward from one quarter to the next.

I, \_\_\_\_\_, Collector of Customs for the Port of \_\_\_\_\_, do solemnly and sincerely declare that the foregoing Account is just and true in every particular, to the best of my knowledge or belief, and I make this solemn declaration conscientiously believing the same to be true.

Declared and signed before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 184 .

\* These columns are for Canada West only.  
† State the date and mode of payment in each case.

J. P. \_\_\_\_\_ District.

Collector of Customs  
Port

Date of Bond.	Names of the Parties.	Amount of Bond. — Currency.	When due.	Remarks.
		£ s. d.		

(

**D.**

**Port**

Account of the Proceeds of Seizures sold or disposed of by  
the Port of \_\_\_\_\_ during the quarter ending 5th day of \_\_\_\_\_  
recovered by him for infraction of the Revenue Laws, and of Seizures remaining undisposed of.

Collector of Customs for  
184 \_\_\_\_\_ inclusive; also of Fines  
undisposed of.

No. of Seizure.	Date of Seizure.	How and when disposed of, or why not disposed of.	Detail of the articles sold showing the price of each lot, and of the expenses incurred on each seizure.	Gross Proceeds. Currency.	Expenses. Currency.	Net Proceeds. Currency.	Officer's Proportion. Currency.	Amount payable to Recr. General. Currency.
				£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
			Totals.....£					

I, \_\_\_\_\_ Collector of Customs for the Port \_\_\_\_\_ do solemnly and sincerely declare that the foregoing Account is just and true in every particular to the best of my knowledge and belief, and I make this solemn declaration conscientiously believing the same to be true.

Declared and Signed before me, at \_\_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_ 184 \_\_\_\_\_  
Collector of Customs,  
J. P.,  
District \_\_\_\_\_

*This is allowed under the General Invoice 1/3*

**N. B.**—The expenses incurred should be supported by vouchers. The proceeds of each Seizure should be shown separately. When the Gross Proceeds of a Seizure is less than £40, the Officer's proportion is one-half of the Net Proceeds. When the Gross Proceeds of a Seizure amount to £40 or upwards, the Officer's proportion is one-third of the Net Proceeds. All seizures remaining undisposed of at the end of the quarter, as well as those sold during the quarter, should be inserted in the foregoing Return and accounted for. Expenses incurred for information are to be defrayed from the Seizing Officer's share. This account should be furnished quarterly whenever any Sales have taken place, or whenever any Seizures remain undisposed of at the end of a quarter.

ENTRY NUMBER \_\_\_\_\_

(1st August) 1844.

Name of Importer (John Johnson)

To what place (Montreal)

For whom (S. Gilbert)

By what route (St. John's per Railroad to L'Apparie)

Description:--

- Cases Merchandize,
- Kegs Tobacco,
- Chests Tea
- Head of Cattle,
- Under 4 years } old
- Over 4 years }

CUSTOM HOUSE,

Port of (Stanstead 1st August) 1844.

PERMIT TO PASS to (Montreal by St. John's via Railroad and Steam Boat,)

THIS IS TO CERTIFY, that (John Johnson of New York.)

has reported and entered at this Office, Cases Merchandize, Kegs Tobacco, Chests Tea and Head of Cattle (stating the number under and over four years old, as the case may be.)

for (Mr. S. Gilbert).

the Duties thereon being duly secured according to Law.

COLLECTOR.

To all Officers of Her Majesty's Revenue



ort, between the

1844.

claimed or not, with the  
 he Proceedings if claimed  
 general observations, and  
 amount of Expenses.

claim made.  
 to Custom House.

which are referred to in  
 ructions.

any delay occurs, explain } Seized 4th April—de  
 In the Customs concerned } Preventive Officer.  
 y are the Production, and } Four Pieces of Manu  
 Green Tea, weighing a  
 produce of the United S  
 rcause of Forfeiture, and } Information received,  
 rica without the payme  
 s thereof under which the } 3rd & 4th Will. 4. C  
 and 12.  
 tate all the particulars. } Not any.  
 } About £0 0 0.  
 tate her Name, and that } Nil  
 ced and her burthen ac-  
 ce registered.  
 ic, and that of the Mas- } Nil  
 Admeasurement, from  
 not, whether there is  
 d in the unshipping or } Nil  
 with the Names of the  
 e Persons from whom } Nil  
 in the removal of the  
 he same are occupied, } Seized upon the Pre  
 he Goods being lodged } sient Lodgers; and as  
 whose possession they } whom the Property bel  
 believe that Timothy Q  
 whether proceedings } Nil  
 ave not, the reason;  
 pay the Penalty, and  
 and the Amount of } Not any claim made,  
 the seizure.

or the Principal  
 count of seizure.

# SEIZURE No. 11.

*Report of Seizure  
at  
Port of Stanstead.*

{ An Account of Seizures made at, or brought into, this Port, between the  
\* 20th day of March, and the 4th day of April, 1844.

Time of Seizure, and when delivered to the Collector.	Officers' Names, Employments, and Stations.	Where and from whom seized, with the cause of Forfeiture, and the Law under which the Forfeiture is incurred.	Quantity, Quality, and Country of the Goods, Vessel, Carriage, &c.	Probable value of Goods, Vessel, Carriage, &c., respectively.	Whether claimed or not, with the State of the Proceedings if claimed with other general observations, and Amount of Expenses.
Seized 4th April, 1844. Delivered same day.	Preventive Officer.	In a house occupied by Timothy Quin, non payment of duty, § and 4 Will. 4. cap. 59, 5th and 6th Vict. cap. 49.	<div style="text-align: right; margin-bottom: 5px;"><i>lbs.</i></div> Tobacco, 4 ps. weighing about the produce of the U. S. of America. Tea, 1 chest weighing about the produce of China.	£   s.   d.	Not any claim made. Cartage to Custom House.

\* *Date of the present Seizure.*

CUSTOM-HOUSE, STANSTEAD,

10th April, 1844.

{ *To be signed by the Collector or the Principal  
Officer who transmits this account of seizure.*





INWARD ENTRY.

(Form of Entry of Ships or Vessels inwards, and contents of Cargo.)

INWARDS.

Port of } In the Ship } of  
 built, Property all , about  
 Tons, with Men,  
 Men, | besides  
 a Man, Master for  
 this present voyage from

--	--	--

I do declare that this entry now tendered and subscribed by me. is a just report of the name of the above mentioned Ship. its burthen, build, property, number and country of mariners, the present master and voyage: And that it further contains a true account of the lading of the said Ship, with the particular marks, numbers, quantity, quality and consignment of all the goods and merchandizes in the said Ship, to the best of my knowledge and belief; and that bulk hath not been broke, nor any goods delivered out of the said ship since her loading in

Signed and declared the  
 day of , in the presence }  
 of }

(Form of Master's Content, or Report Outwards.)

Port of *Port Antonio*

Content in the Schooner, *John Malcolm*, *William Lang*

Master, for *the present voyage*, *British* 115 Tons, Guns,

Men, { Passengers } Built of  
 { or }  
 { Troops, }

Marks and Numbers of Packages.	Shippers.	Quantity and Description of Goods.	Consignees.

I, \_\_\_\_\_, Master of the Vessel above named, do declare that the Content above written, now tendered and subscribed by me, is a just and true account of all the goods laden on board my Ship for this present voyage, and of the names of the respective Shippers and Consignees of the said Goods, and of the Marks and Numbers of the Packages containing the same.

Signed and declared before me, at the Custom }  
 House at the Port of \_\_\_\_\_, the }  
 day of \_\_\_\_\_, }  
 181 .

CUSTOMS DUTIES,

Payable on Goods imported into the United Kingdom from Canada.

Description of Goods.	Duty.	Remarks.
Ashes, Pot.....	Free.	
“ Pearl.....	do.	
Apples, raw.....	2d. p. bushel.	
“ dried.....	2s. do.	
Barley.....		Vide table page 98.
Beef, salted.....	2s. per cwt.	
Butter.....	5s. do.	By C. O., February 9th, 1832, one pint of tar is to be mixed with every hundred weight of damaged butter; and in the same proportion for any greater or less quantity.
Bacon.....	3s. 6d. do.	
Bird Skins, or Stuffed Birds.....	Free.	By C. O., August 10th, 1814, stuffed birds and other stuffed animals are to be considered as coming within the denomination of specimens illustrative of Natural History.
Balsam, Canada.....	1d. per lb.	
Bark Work.....	20 per centum.	
Buffalo Robes (not dressed).....	2d. per cwt.	Dry, or if wet, 1d. per cwt.
Beer and Ale, of all sorts.....	£2 per barrel.	By C. O., July 29th, 1842, the practice is to be adhered to of allowing thirty-two gallons to the barrel.
Cheese.....	2s. 6d. p. cwt.	
Candles.....	6d. p. lb.; spermaceti, 10s. p. cwt.; tallow, 4d. per lb.; wax, —	
*Corn, Indian.....		Vide table (Maize).
Corn Meal, Indian.....	prohibited.	
Flour.....	7d. per bbl.	
Flax Seed.....	1d. p. quarter.	
Fish, Salmon.....	Free.	By 3 & 4 Will. IV. cap. 52. sec. 44. before any cured fish shall be entered free of duty as being of British taking and curing, the master of the ship importing the same, shall make and subscribe a declaration before the Collector, that such fish was actually caught and taken in <i>British</i> ships, and cured by Her Majesty's subjects.
Grease.....	3d. per cwt.	
Hams, of all kinds.....	3s. 6d. do.	
Honey.....	5s. do.	
Hoofs of Cattle.....	£1p. £100 val.	
Horns, Horn Tips, and pieces of Horn.....	1s. per ton.	
Indian Work.....	20 per centum	
Lard.....	6d. per cwt.	
Maple Sugar.....	£1 4s. p. cwt.	Subject to a duty of £3 3 0 per cwt., if it is not stated in the certificate of clearance that such sugar is the produce of Canada.
*Oats.....		
*Oatmeal.....		
Oil Cake.....	1s. per ton.	
Onions.....	3d. p. bushel.	
*Peas.....		Vide table.

\* NOTE.—Vide table page 98.

NOTE.—Add 5 per centum to each duty except upon corn, grain, meal or flour.

CUSTOMS DUTIES,—Continued.

Payable on Goods Imported into the United Kingdom from Canada.

Description of Goods.	Duties.	Remarks.
Pork, salted.....	2s. per cwt.	By C. O., October 3d, 1843, a question having been raised whether legs of pork and middles, commonly called fitches, merely salted or pickled, should, on importation into the United Kingdom, be charged with duty as salted pork, or as hams and bacon, respectively, the same are to be charged with the rated duty payable on salted pork.
Potatoes.....	1d. do.	
Seeds, Grass of all sorts.....	2s. 6d. per cwt.	Not particularly enumerated or otherwise charged with duty.
Clover.....	5s. do.	
Soap, { Hard.....	£1 do.	
{ Soft.....	0 15 do.	
Timber, Pine.....	1s. p. 50 c. feet.	{ Of all lengths—4 inches and under 6 inches in diameter. { 22 feet in length, and upwards, and under 4 inches in diameter. { Under 22 feet in length, and under 4 inches in diameter.
“ Oak.....	do. do.	
“ Elm.....	do. do.	
“ Ash.....	do. do.	
“ Walnut.....	do. per ton.	
“ Spars or poles.....	2s. per 120..	
	1s. do. ..	
	6d. do. ..	
“ Butternut.....	1s. p. 50 c. feet.	
“ Spruce.....	do. do.	
“ Oars.....	3s. 9d. p. 120.	
“ Handspikes.....	6d. do. ..	
“ Deals.....	2s. p. load of 50 cubic ft.	
“ Boards.....	do. do.	
“ Standard Staves.....	do. do.	
“ Puncheon do.....	do. do.	
“ Barrel do.....	do. do.	
“ Hoops.....	5s. per ton.	
“ Planks.....	2s. p. load of 50 cubic ft.	
“ Ships Knees.....	1s. per 120..	5 inches and under 8 inches square.
“ Boats do.....	3d. do. ..	
“ Veneers.....	20 per cent.	
“ Maple.....	1s. p. load of 50 cubic ft.	
“ Hickory.....	do. do.	
“ Firewood.....	Free.	
“ Birch.....	1s. p. load of 50 cubic ft.	
“ Trechnails.....	2s. do.	
“ Birds Eye Maple.....	1s. do.	
“ Bechh wood.....	do. do.	
“ Lathwood.....	1s. p. fathom of 216 c. ft.	

NOTE.—Add 5 per centum to each duty, except upon corn, grain, meal or flour.



**CUSTOMS DUTIES,—Continued.**

*Payable on Goods Imported into the United Kingdom from Canada.*

Description of Goods.	Duties.	Remarks.
Timber Wood planed or otherwise dressed or prepared for use and not enumerated or otherwise charged with duty.....	} 7½d. p. foot of cubic contents, 5 per cent <i>ad valorem</i> duty.	
Tongues.....		2s. 6d. p. cwt.
Timothy Seeds.....	do. do.	
Tobacco.....	} 3s. per lb. unmanufactured, 6s. snuff, 9s. manufactured or Segars; stalks and flour of Tobacco prohibited.	
Tallow.....	3d. per cwt.	
Wheat.....	1s. p. quarter.	
Wool, Sheep or Lambs.....	Free.	

\* *NOTE.—Duties on Corn, entered for Home Consumption, the Produce of, and imported from Canada.*

RYE, PEAS AND BEANS.				BARLEY, BUCKWHEAT AND MAIZE.				OATS AND OATMEAL.			
s.	s.	s.	d.	s.	s.	s.	d.	s.	s.	s.	d.
Under	30	3	0	Under	28	2	6	Under	22	2	0
30 and under	31	2	6	28 and under	29	2	0	22 and under	23	1	6
31	32	2	0	29	30	1	6	23 and upwards	0	6	0
32	33	1	6	30	31	1	0				
33	34	1	0	31 and upwards	0	6	0				
34 and tipwards	0	6	0								

*NOTE.—Add five per centum to each duty, excepting upon corn, grain, meal or flour.*





