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THE

PROVINCIAL

*Matthew Lewis*  
LAWS OF THE CUSTOMS,

AND A COLLECTION OF THOSE PARTS OF THE

IMPERIAL ACTS

ON THE SAME SUBJECT,

APPLICABLE TO THIS PROVINCE OF CANADA, AND OF MOST  
GENERAL USE THEREIN;

WITH AN

APPENDIX, NOTES AND INDEX,

&c. &c. &c.

COMPILED AND PUBLISHED

By order of His Excellency the Governor General, under the superintendance of  
J. W. DUNSCOMB, ESQ.



**Montreal:**

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1844.

## NOTICE

THE Laws of the Customs, in force in this Province, being dispersed throughout many cumbrous and expensive volumes, very difficult of access to the greater number of the officers and persons who are daily called upon to obey or to enforce them, and being, when obtained, without note or comment to show what portions are in force or applicable and what are not, or the effect of the more recent statutes on those of earlier date, His Excellency the Governor-General has been pleased to direct the present work to be published under my superintendance.

It has been prepared chiefly for the use of the Officers of the Provincial Customs, and to accompany the Instructions which it has been His Excellency's pleasure that I should frame for them;—but I trust that it will also be found useful to the Mercantile Body and to the Public.

It contains all the Provincial Acts relating to the Customs or likely to be required by the Officers of that department (including the Naval Officer) and all the Imperial Enactments on the subject, passed with express reference to the Colonies, or relating to the collection and management of the Imperial duties therein, with some others of great interest to the commerce of the Province.

Much care has been given to make the notes and references sufficiently full and accurate, and at the same time concise and clear: an Appendix has been added, containing some orders, decisions and useful information connected with the same subject; and an Index is subjoined.

In the arrangement and form of printing, compactness and facility of reference and perusal, have been the main objects. A fair margin has been left; and it is earnestly recommended, more especially to Officers of the Customs, to note the effect of any future enactments opposite those affected by them, so that in reading the one the other may not be overlooked.

J. W. DUNSCOMB.

Montreal, 24th Sept. 1844.

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THE  
PROVINCIAL  
LAWS OF THE CUSTOMS,  
&c. &c. &c.

ACTS OF THE LEGISLATURE OF CANADA,  
IN FORCE IN BOTH SECTIONS OF THE PROVINCE.

4 & 5 VICT. CAP. XIV.

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 Merchandise, imported into this Province.

[18th September, 1841.]

MOST GRACIOUS SOVEREIGN,

**W**HEREAS it would be of advantage to the trade and commerce of this Province,—that the several provincial acts imposing rates and duties on certain goods and articles imported into this Province, should be consolidated into one act,—under which all provincial duties imposed on such goods and articles may be levied,—with such amendments to certain provisions of the said acts, as will facilitate commerce, advance the public good, and contribute to the public improvement of this Province;—May it therefore please Your Majesty, that it may be enacted, and be it enacted, &c.,—that this act shall commence and take effect upon, from and after the first day of January next.

Preamble.

Commencement of the act.

II. And be it enacted, that the several acts hereinafter mentioned and referred to, that is to say:—a certain act made and passed by the parliament of the Province of Lower Canada, in the thirty-third year of the reign of His late Majesty King George the Third, and intituled, *An act to establish a fund for defraying the salaries of the different officers of the legislative council and assembly, together with the contingent expenses thereof*;—and another certain act of the said parliament, passed in the thirty-fifth year of the same reign, and intituled, *An act for granting to His Majesty, an addi-*

Act L. C. 33 Geo. 3. c.

Act L. C. 35 Geo. 3. c.

tional and new duties on certain goods, wares and merchandises, and for appropriating the same towards further defraying the charges of the administration of justice and the support of the civil government within this Province, and for other purposes therein mentioned;—

Act L. C.  
41 Geo. 3.  
c. 14.

and another certain act of the said parliament, passed in the forty-first year of the same reign, and intituled, *An act for granting to His Majesty certain new duties on the importation into this Province of all manufactured tobacco and snuff, and for disallowing the drawback on tobacco and snuff manufactured within this Province;*—and another certain act of the said parliament, passed in the

Act L. C.  
53 Geo. 3.  
c. 11.

fifty-third year of the same reign, intituled, *An act to grant certain duties to His Majesty, towards supplying the wants of the Province during the present war with the United States of America, and for other purposes;*—and another certain act of the said parliament, passed in the

Act L. C.  
55 Geo. 3. c. 2.

fifty-fifth year of the same reign, and intituled, *An act to repeal part of an act to amend an act passed in the fifty-third year of His Majesty's reign, intituled, "An act to grant certain duties to His Majesty, towards supplying the wants of the Province during the present war with the United States of America, and for other purposes;"*—and another certain act of the said parliament passed in the

Act L. C.  
55 Geo. 3. c. 3.

fifty-fifth year of the same reign, and intituled, *An act to grant new duties to His Majesty, to supply the wants of the Province;*—and also, so much of an act of the parliament of

Act U. C.  
11 Geo. 4.  
c. 21.

the Province of Upper Canada, passed in the eleventh year of the reign of His late Majesty King George the Fourth, and intituled, *An act for the relief of the sufferers who sustained loss during the late war with the United States of America,* (1) as imposes a duty on salt imported from the United States of America,—shall be and the

The said acts  
repealed.

same are hereby repealed,—Except so far as the said acts or any of them, or any thing therein contained, repeal any former act or acts, or any part thereof,—and all and every such said act or acts, or the part thereof so repealed, shall remain and continue so repealed to all intents and purposes whatsoever,—And except so far as relates to any arrears of duties or drawbacks which shall have become due and payable,—or duties for which bonds shall have been given,—or any

Exceptions.

(1) So much of any other provincial act as imposed any duty of customs is virtually repealed by section 2 of this act, although it may not be expressly mentioned in this section;—as, for instance, the act of U. C. 4 Geo. 4 (2nd sess.) cap. 1, imposing a duty on salt imported from the United States.

penalty or forfeiture which shall have been incurred before the time at which this act shall come into force and effect.

III. And be it enacted,—that in lieu, and instead of all other duties of customs,—Except the duties levied by virtue of any act of the parliament of Great Britain, or of the parliament of Great Britain and Ireland, (1)—there shall be raised, levied, collected and paid unto Her Majesty, Her Heirs and Successors,—upon goods, wares, and merchandise, and other articles imported into this Province,—the several duties of customs respectively, inserted, described, and set forth in words and figures in the Table to this act annexed, and intitled, “*Table of duties of customs inwards.*”

The duties mentioned in the table annexed to this act, to be instead of all other provincial duties.

IV. And be it enacted,—that there shall be raised, levied, collected and paid, to and for the use of Her Majesty, Her Heirs and Successors,—upon all goods, wares and merchandises of what kind or nature soever, which shall be imported or brought into this Province— (Except as is hereinafter excepted, and also except those upon which certain duties are imposed by this act, and specified in the Table intitled, “*Table of duties of customs inwards.*” annexed to this act)—a duty of five pounds on every hundred pounds worth of said goods, wares and merchandise, so imported as aforesaid,—which said duty shall be calculated—on the first or sterling cost—of each one hundred pounds worth of such goods, wares and merchandise so imported as aforesaid,—and so in proportion for a greater or less quantity thereof.

*Ad valorem* duty imposed on other kinds of merchandise.

But see 7 V. c. 2, s. 8.

See *Imp. Act 3 & 4 Will. 4, cap. 59, sect. 23, as to the mode of calculating ad valorem duties imposed by Imp. Acts.*

V. And be it enacted,—that all and every person or persons, who shall import or bring within this Province any goods, wares or merchandise,—on which such duty of five pounds for every hundred pounds worth thereof, is hereby imposed,—shall by himself or his assignee, clerk or agent,—immediately produce to the collector or principal officer of the customs of the port or place where such importation shall be made,—the original invoice of such goods, wares or merchandise,—and the importer or importers, consignee or consignees, clerk or agent, or assignee of such importer or consignee

Importers of goods subject to *ad valorem* duty, to produce invoice of goods and make a declaration.

See also *Imp. Act 3 & 4 W. 4, c. 59, s. 21, &c.*

(1) There are now no such duties, except those under the Imperial act 5 & 6 Vict. cap. 49, which are wholly *differential*, being imposed solely on *foreign* goods, &c., and are always to be added to the duties imposed by this act on the same articles.

thereof,—shall make and subscribe the following declaration, which such collector or principal officer is hereby empowered to take:—

The declaration.

“ I, A. B., of \_\_\_\_\_ in the county of \_\_\_\_\_ do declare—that the account or accounts, in invoice, or invoices, now by me produced are just and true,—and that it contains (or they 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 merchandise 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 or sterling cost thereof,—and that I am the owner thereof,—(or—the consignee, who has the principal care, disposal or management of the same,—or—the principal clerk or agent of such owner or consignee,—*as the case may be:*”)—

For the form under Imp. Acts see schedule to 5 & 6 W. 4. c. 62.

Goods, &c., with regard to which the requirements of this act are not complied with, to be forfeited.

And all and any such goods, wares or merchandise—which shall be imported or brought into this Province as aforesaid,—and shall be found in the custody or possession of any person or persons whomsoever,—without having been entered and accounted for as aforesaid; and the duties thereon paid, and secured in the manner herein after mentioned,—shall be seized, forfeited, condemned and distributed in the manner prescribed by this Act. (1)

Where no invoice shall have been received, the goods may be landed on a bill of sight.

See also Imp. Act 3 & 4 W. 4. c. 59. s. 22. &c.

VI. And be it enacted,—that in all cases, where no invoice shall have been received at the time of the arrival of any goods, wares or merchandise, whereon the said duty of five per cent. is imposed by this act,—and the importer or importers thereof, or such person, as by the next foregoing section is authorized to make and subscribe the declaration thereby required with regard to such goods, wares or merchandise,—shall make or subscribe a declaration before the collector or principal officer (who is hereby empowered to take the same)—that he cannot, (or want of full information, make perfect

(1) See Imp. Act 3 & 4 Will. 4. c. 59. s. 20; as to the forfeiture of goods unladen without entry.

entry thereof,—it shall be lawful for the collector or principal officer to cause such goods, wares or merchandise to be landed on a Bill of Sight for the packages and parcels thereof, by the best description that can be given,—and to be seen and examined by such person,—and at his expense,—in the presence of the collector or principal officer, or of such other officer of the customs as shall be appointed by the said collector or principal officer,—and to be delivered to such person—on his depositing in the hands of the collector such sum of money, as shall, in the judgment of the collector or such principal officer, be fully sufficient to pay the duties thereon,—and engaging to make perfect entry thereof, and to pay the deficiency of such duty, if any, at the time of making such perfect entry.

VII. And be it enacted,—that when the goods, wares or merchandise entered by bill of sight, are of such a nature or description that they cannot be examined (either from their liability to injury or loss, or from the minuteness of their detail)—so that their true price and value may be ascertained according to the true intent and meaning of this act,—such goods, wares or merchandise shall be warehoused under the Crown's lock,—at the expense and risk of the importer, proprietor or consignee—until the invoice shall be produced ;—And if such invoice be not produced within three months from the day on which the entry was made by bill of sight,—then the said goods, wares and merchandise shall be sold, (under a written order to that effect, made and signed by the collector or principal officer)—at such time and place as the said collector or principal officer shall, by four or more days public notice, appoint for that purpose,—for the payment of the duties, charges of removal, warehouse rent, and all other necessary expenses incurred in respect to such goods, wares and merchandise,—and the overplus, if any, shall be paid to the importer, proprietor or consignee of such goods, wares and merchandise.

When the goods, &c., cannot be so examined as to ascertain their value they shall be warehoused.

And sold if the invoice be not produced within a certain time.

VIII. And be it enacted,—that if when the invoice is produced, and the value declared as aforesaid,—it shall upon view and examination of the said goods, wares and merchandise by the proper officer or officers of the customs,—appear to him or them that the same are not valued according to the true Price and Value thereof, and to the true intent and meaning of this act,—Then it shall and may be lawful for the proper officer or officers of the customs—to detain such

When the value of the goods shall appear to be falsely stated in any declaration.



*But see Imp.  
Act 3 & 4 W.  
1. c. 59, s. 23,  
&c., as to simi-  
lar cases; with  
regard to ad-  
valorem duties  
under Imp.  
Act 5 & 6 Vict.  
c. 19.*

goods, wares and merchandise, and to cause the same to be properly secured,—and to take such goods, wares and merchandise for the benefit of the Crown, within fifteen days after the landing thereof;—and the collector of the customs at the port at which the same have been entered, shall—out of any monies in his hands arising by customs or other duties belonging to the Crown,—pay to the importer or proprietor, on demand,—the value declared, together with the costs and charges of importation, and an addition of ten pounds per centum thereon, and also the customs and other duties which shall have been paid for such goods, wares and merchandise,—taking a receipt for the same from such proprietor or importer in full satisfaction for the said goods, as if they had been sold:—and it shall be lawful for the collectors of the said customs, respectively,—whether the value of the goods, with costs and charges and ten pounds per centum thereon, and the duties which shall have been paid on such goods, be demanded or not,—and whether the receipt herein ordered to be taken, be given or not,—to cause the said goods to be publicly sold to the best advantage,—and out of the produce thereof, the money so as aforesaid directed to be paid for such goods, shall be paid to such collectors, respectively,—to be replaced to the funds from which he borrowed the same, provided the same shall have been paid by him,—but if not, then the same shall remain in the hands of the said collector of the customs, until the importer or proprietor shall demand the same, and give a receipt as heretofore directed;—And after deducting from the overplus, if any, the expenses incurred for the detaining, securing and sale of such goods,—the said collector shall pay—to the officer or officers of the customs concerned in the view of such goods,—as an encouragement for the discharge of their duty,—one moiety of the remainder of such overplus, (if any,)—and the other moiety shall be paid into the hands of the receiver general of this Province, to be accounted for by him.

Articles im-  
ported by com-  
missaries or  
contractors  
for the use of  
the navy or  
army or of the  
Indian na-  
tions exempted  
from duty.

IX. And be it enacted,—that if any contractor or contractors, commissary or commissaries,—actually in Her Majesty's service or employment,—shall import or bring into the Province,—for the use of Her Majesty's army or navy, or for the use of the Indian nations in this Province,—arms, clothing or articles whatsoever,—such contractor or contractors, commissary or commissaries, or their principal agent, shall produce to the collector an invoice thereof as aforesaid,—

And in addition to the declaration herein before required to be made by an importer, shall make and subscribe a declaration—that all the articles contained in such invoices, were actually imported for the use of Her Majesty's army or navy, or for the use of the Indian nations in this Province,—to be issued to them for and on account of Her Majesty, and for no other use or purpose whatsoever,—and thereupon such goods shall be exempted from the payment of the said duty.

*For exemptions from Imp. duties, see Imp. Act 5 & 6 V. c. 49. s. 7, 8, 11.*

X. And be it enacted,—that barley, \* beans, beef, salted or fresh, cattle,—fish, salted or fresh,—flour, grain of all kinds, hogs, horses, Indian corn, live stock,—oil (fish,)—peas, pork, salted or fresh, potatoes, seeds, wheat—and packages in which dutiable articles are contained,—shall be exempt from the payment of the said duty,—provided that the importer or consignee thereof, shall make a special entry of all such articles,—and shall state the amount of the invoice or invoices thereof, in the manner prescribed for other articles,—in order that the real amount of goods imported into this Province may be ascertained.

*Certain articles and packages containing dutiable articles exempted from duty.*

*\* But see 7 V. cap. 2, and 6 V. cap. 31.*

*See 4 & 5 V. cap. 6, exempting Bibles.*

XI. And be it enacted,—that if any person or persons shall come into this Province; or any part thereof, for the purpose of actually settling therein,—it shall and may be lawful for the said collectors, to exempt from the payment of the aforesaid duty of five per centum,—all household goods and necessaries of all kinds, which such person or persons shall import or bring with them for their own use and the use of their families,—but it shall not be lawful to exempt any goods, wares or merchandise of any kind whatsoever, brought or imported by such person or persons—for the purpose of trade or for sale.

*Goods of actual settlers for private use exempt from duty.*

XII. And be it enacted,—that from the gross weight there shall be deducted by the collector—for the tare of packages containing goods subject to any of the aforesaid duties by weight, as follows; that is to say:—on coffee in bags or bales, three pounds on every hundred pounds;—on coffee in casks, twelve pounds on every hundred pounds;—on muscavado or clayed sugar in casks or boxes, twelve pounds on every hundred pounds;—on loaf or lump sugar in casks or boxes, fifteen pounds on every hundred pounds;—and on leaf tobacco in casks, twelve pounds on every hundred pounds.

*Allowances for tare.*

*The Imp. acts do not expressly fix the allowance to be made in such cases or in those mentioned in sect. 14 and 15.*

When real  
tare on pack-  
ages may be  
allowed.

\* *Sic—but it  
should be  
"twelfth."*

The case of  
goods on  
which duties  
are paid or se-  
cured being  
lost or da-  
maged before  
landing, pro-  
vided for.

*See note on  
section 12.*

Respecting  
goods which  
may have re-  
ceived da-  
mage.

*See note on  
sect. 12.*

\* *Meaning—  
out of this Pro-  
vince.*

XIII. And be it enacted,—that when the original invoice of any of the articles mentioned in the thirteenth \* clause of this act, shall be produced,—and a declaration of the correctness thereof, made by the importer or importers, consignee or consignees, his or their agents,—it shall in such case be lawful to deduct the tare according to such invoice, from the real gross weight of such goods, respectively,—instead of deducting the aforesaid allowances for tare of packages.

XIV. And be it enacted,—that when any ship or vessel shall be entered at the custom house of Quebec or at Montreal, on board of which there shall be any goods, wares or merchandise, on which any duty has been levied or collected by virtue of this act,—or on which any duty has been deposited, or the payment thereof secured in the manner provided by this act,—and that thereafter the said goods, wares and merchandise, shall be lost or destroyed—before the same shall be landed from such ship or vessel, or from any vessel or craft, employed to lighten such ship or vessel either at Quebec or at Montreal,—Then—on proof being made upon the oath of one or more credible witness or witnesses, before the collector of the customs for the time being, (which oath the said collector is hereby authorized and required to administer)—that such goods, wares or merchandise, or any part thereof, (specifying the same) have been so lost or destroyed, before the landing of the same—the duties on the whole, or the part thereof so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his agent,—and if security for the payment of the said duty has been given, such security, or a proportionate part thereof, as the case may be, shall be cancelled and discharged accordingly.

XV. And be it enacted,—that if any goods, wares or merchandise, on which duties are made payable by this act, and which shall be imported into this Province,—shall receive any damage by salt water or otherwise during the course of the voyage,—after such goods, wares or merchandise shall have been laden or shipped in foreign parts, \* and before the same shall be unshipped or discharged from the ship or vessel in which they shall be imported into this Province,—so that the owner or owners thereof shall be prejudiced in the sale of such goods, wares or merchandise,—the principal officer of the customs, at the place where the same shall be landed, shall have power to

choose three disinterested merchants, experienced in the value of such goods, wares or merchandise,—who, or any two of them, upon viewing the same,—shall certify and declare upon their corporal oaths, first administered by the said officer, (who is hereby authorized and empowered to administer the same)—what damage such goods, wares or merchandise have received, or how much the same are lessened in their true value by such damage, in relation to the duties imposed on them by this act,—and thereupon the principal officer of Her Majesty's customs at the place, shall, and he is hereby authorized and required—to make a proportionate allowance to the importer,—by way of return or repayment out of the duties due, or which shall have been actually paid upon the same.

XVI. And be it enacted,—that before the unloading of any goods, wares or merchandise, on which any rates or duties are imposed by this act,—The said rates or duties shall be paid, or the payment thereof secured to the collector of the customs, at the port at which the same shall be entered, in the manner following, that is to say :—

Where the amount of the duties imposed by this act on goods, wares or merchandise imported—in any ship or vessel—on account of or consigned to one person only,—or several persons jointly interested,—shall not exceed the sum of fifty pounds currency,—the same shall be immediately paid in money ;—And where the said amount shall exceed the sum of fifty pounds currency,—the same may,—at the option of the owner or his agent,—be either immediately paid in money—or the payment thereof secured by a Bond to Her Majesty, Her Heirs and Successors, payable to such collector of the customs for the time being,—with condition for the payment of so much as such duties shall be found to amount to, (when the sum shall be ascertained by the return and certificate of the proper officer, who shall gauge, weigh, measure or tell such goods, wares and merchandise)—In six months from the date of such bond,—if the same shall be dated on or before the first day of September in any year,—Or if such bond shall bear date after the first day of September,—then with the condition of payment as aforesaid, on the first day of April then next ensuing ;—Which bond shall be executed by the owner or owners, his or their agent,—and one or more sureties to the satisfaction of the aforesaid collector of the customs ;—and the officers who shall gauge, weigh, measure or tell any such goods,

Duties to be paid or secured before unloading goods—according to amount of duty.

*But see 4 & 5 Vict. cap. 16, providing for the Warehousing of such goods in certain cases.*

See act of  
L. C. 6 W. 4.  
c. 24—as to  
the expenses of  
landing,  
weighing, &c.,  
in that section  
of the Pro-  
vince.

wares or merchandise, whereon the duties shall have been so paid in money, or the payment thereof secured as aforesaid,—shall, if required,—give to the owner or owners thereof, his or their agent,—without fee or reward,—a duplicate of the return or certificate by him of such gauge, weight, measurement or telling:—And the duties shall be calculated agreeably to such return or certificate,—the allowances for tare hereinbefore directed to be made, being first deducted;—And the amount of the duties being so ascertained, shall be indorsed by the collector on the bonds so given for the said duties,—and thereupon the overplus of such bond shall be cancelled and made void;—And if the duties have been paid in money,—such return and certificate shall entitle the owner or owners, his or their agent,—to demand the repayment to him or them of such sums of money as may have been paid over and above the true amount of duties ascertained upon the return or certificate last mentioned;—But if the duties when so calculated shall be found to exceed the amount paid in money or the amount of the security given,—such excess shall immediately be paid to the collector:—  
Provided always,—That no person,—whose bond, for the payment of any rates or duties, shall be due and unsatisfied after the time therein limited for payment,—shall be allowed a future credit for duties—until such bond shall be fully paid and satisfied.

Proviso.

Duties, &c.,  
to be sterling.

XVII. And be it enacted,—that all sums of money granted or imposed by this act, either as duties, penalties or forfeitures, shall be deemed and are hereby declared to be—Sterling Money of Great Britain; (1)—And that all duties shall be paid and received under this act—according to British weights and measures in use on the sixth day of July, one thousand eight hundred and twenty-five, and that in all cases when such duties are imposed according to any specific quantity, or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value. (2)

Weights and  
measures to be  
British, and  
those in use on  
6th July, 1825.

Monies arising  
from duties  
herby impos-

XVIII. And be it enacted,—that all sums of money which shall arise from such duties, shall be paid to the receiver general of this

(1) See 4 & 5 Vict. c. 93, fixing the amount in Currency, which shall be equivalent to any sum in Sterling. (See also appendix.)

(2) See Imperial act, 5 & 6 Vict. c. 49. s. 13, directing that the duties under that act, shall be in Sterling, and shall be calculated by the present Imperial weights and measures, instead of those in use on 6 July, 1825. (See also appendix.)

Province, by the collector of Her Majesty's customs,—and shall form part of the consolidated revenue fund of this Province;—and the duties aforesaid,—together with all the fines, penalties and confiscations that shall be incurred under this act,—shall be accounted for to Her Majesty, Her Heirs and Successors,—through the lords commissioners of Her Majesty's treasury for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors shall direct.

XIX. And be it enacted,—that an account of all the monies which shall arise from the payment of the rates and duties hereby imposed,—shall be made up quarterly by the collector or collectors of the customs, signed by them,—and declared to by the collectors of the customs at the ports of Quebec and Montreal, respectively, before any one of the justices of the court of King's bench or common pleas,—and by the collectors at any other place, before any one of Her Majesty's justices assigned to keep the peace,—and transmitted to the Governor, Lieutenant-Governor, or person administering the government;—And all such monies shall be paid at the end of every quarter, into the hands of the receiver general;—And there shall also be made up quarterly, an account of the expenses incurred by the said collectors, for the purpose of securing the payment of the aforesaid rates and duties,—And the same shall be declared to by the said collectors, in the manner hereinbefore prescribed,—and shall also be transmitted to the Governor, Lieutenant-Governor, or person administering the government,—and being by him approved in Her Majesty's executive council,—a warrant shall issue, directed to the receiver general,—for the payment thereof to the said collectors.

XX. And be it enacted,—that each and every act of the legislature of that part of the Province which heretofore constituted the Province of Lower Canada,—and also each and every act of the legislature of that part of the Province which heretofore constituted the Province of Upper Canada,—Relating to the officers of the customs,—or the mode of collecting such customs,—or the places where they may be paid,—or in any way affecting the same—and not hereby repealed, or contrary to the provisions of this act, and the true intent and meaning thereof,—shall be, and they are by this act—Extended to the duties hereby imposed, and to the officers employed in collecting the same.

ed how paid,  
applied and  
accounted for.

Accounts of  
duties received  
to be made up  
quarterly by  
collectors.

See also acts of  
L. C. 9 G. 4.  
c. 11. 6 W. 4.  
c. 24,—and of  
U. C. 3 V. c.  
9.

Acts relating  
to customs and  
not hereby re-  
pealed, extend-  
ed, &c.

Refer to this  
in considering  
the acts of  
Upper and  
Lower Cana-  
da, hereinafter  
inserted.

Goods imported by sea must be entered and the duties paid within a certain time.

Penalty.

See Imp. Act 3 of 4 W. 4 c. 59. s. 25, &c.

XXI. And be it enacted,—that every importer of goods by sea, shall,—within fourteen days after the arrival of the importing ship,—make due entry inwards of such goods, and land the same,—and in default of such entry and landing, it shall be lawful for the officers of the customs—to convey such goods,—and at any time to convey all small packages or parcels of goods—to the Queen's warehouse:—and if the duties due upon such goods be not paid within six months after the expiration of the said fourteen days,—together with all charges of removal and warehouse rent,—the same shall be sold under written order to that effect signed by the collector of the customs,—at such time and place as the said collector shall,—by four or more day's public notice,—appoint for that purpose;—and the monies arising from such sale shall be applied—first to the payment of freight and charges,—and next of duties;—and the overplus, if any, shall be paid to the owner of the goods.

Penalty on persons declaring falsely.

XXII. And be enacted,—that if any declaration required by this act, shall be wilfully made untrue in any particular,—the person making the same shall,—over and above every other penalty to which such person may become subject,—incur a penalty of twenty-five pounds, currency. (1)

Penalties imposed by this act and forfeitures incurred under it how to be recovered.

XXIII. And be it enacted,—that all penalties imposed by this act, and all forfeitures incurred under the provisions thereof,—shall and may be sued for, prosecuted and recovered,—by action of debt, bill, plaint or information in any of Her Majesty's courts of record, at Quebec, Montreal, Three-Rivers, Sherbrooke, or in the district of Gaspé,—or in Her Majesty's court of Queen's bench of Upper Canada,—in the name of Her Majesty's attorney general or solicitor general,—or in the name or names of some officer or officers of Her Majesty's customs;—And one moiety of such penalty or forfeiture shall be paid to the said officer or officers of Her Majesty's customs prosecuting for the same,—and the other moiety shall be paid into the hands of Her Majesty's receiver general for the public uses of this Province.

Penalty on persons taking a false oath.

XXIV. And be it enacted,—that any person or persons who shall be convicted of wilfully taking a false oath or making a false decla-

(1) See the Imperial act 3 & 4 W. 4. c. 59. sect. 92, as to false declarations under Imperial acts;—also the note on the act of L. C. 6 W. 4. c. 24. s. 20.

ration, in any of the cases in which an oath or declaration is required to be taken, by virtue of this act,—shall be liable to the pains and penalties to which by law, persons are liable for wilful and corrupt perjury. *See sect. 22, and note.*

XXV. And be it enacted,—that all actions or suits for the recovery of any of the penalties or forfeitures imposed by this act, or incurred under the provisions thereof, may be commenced or prosecuted—at any time within three years after the commission of the offence, by reason whereof such penalty or forfeiture shall be incurred;—any law, usage or custom to the contrary notwithstanding. *Limitation of actions, &c.*

XXVI. And be it enacted,—that if any goods shall be seized for non-payment of duties or any other cause of forfeiture under this act,—and any dispute shall arise, whether the duties have been paid for the same, or the same have been lawfully imported,—the proof thereof shall lie on the owner or claimer of such goods,—and not on the officer or other person who shall seize and stop the same. *Where the burden of proof shall lie in certain cases.*

## SCHEDULE.

## TABLE OF DUTIES OF CUSTOMS INWARDS.

	S.	D.	
Madeira wine, for every gallon, wine measure.....	1	0	
All other wines.....	0	6	<i>For the Imperial duty payable in certain cases, and which is always to be added to the duty under this act, see Imp. act, 5 &amp; 6 Vict. cap. 49. sect. 7, 9, &amp;c.</i>
<b>SPIRITS OR STRONG WATERS OF ALL SORTS.</b>			
For every gallon of such spirits or strong waters—of any strength not exceeding the strength of proof by Sykes' hydrometer,—and so in proportion for any greater strength than the strength of proof,—and for any greater or less quantity than a gallon, viz :—			
Not being spirits or strong waters, the produce of the United Kingdom,—or of any British possession in America,—or of any British Possession within the limits of the East India company's charter,—and not being sweetened spirits,—or spirits mixed with any article so that the degree of strength thereof cannot be exactly ascertained by such hydrometer.....	0	6	<i>* For mode of calculation, see appendix.</i>
Spirits or strong waters, the produce of any British Possession in America,—not being sweetened spirits, or spirits so mixed as aforesaid.....	0	6	



Spirits or strong waters, the produce of any British Possession within the limits of the East India company's charter,—not being sweetened spirits, or spirits so mixed as aforesaid.....	1 0
Spirits or strong waters, the produce of the United Kingdom,—not being sweetened spirits, or spirits so mixed as aforesaid.....	0 3
Spirits, cordials or strong waters, respectively,—not being the produce of the United Kingdom—or of any British Possession in America,—sweetened or mixed with any article, so that the degree of strength cannot be exactly ascertained by such hydrometer.....	1 7
Spirits, cordials or strong waters, respectively,—being the produce of the United Kingdom,—sweetened or mixed as aforesaid.....	1 1½
Spirits, cordials or strong waters, respectively,—being the produce of any British Possession in America,—or within the limits of the East India company's charter,—sweetened or mixed, as aforesaid.....	0 9
And further—for the excess over hydrometer proof upon all spirits not sweetened as aforesaid,—for every gallon wine measure of such excess, were the spirits reduced to such hydrometer proof,—an equal additional duty per gallon to the duty imposed upon the said spirits by any act or acts of the Imperial parliament, and payable in this Province.	
For every pound of refined sugar.....	0 2
For every pound of raw sugar.....	0 1
For every pound of green coffee.....	0 2
For every pound of ground coffee.....	0 4
For every pound of tea *.....	0 3
For every hundred weight of molasses or syrups *.....	1 6
For every barrel of salt containing two hundred and eighty pounds,—and so in proportion for any greater or less quantity,—imported otherwise than from sea.....	2 6
For every ton of salt—imported by sea.....	1 0
For every pound of tobacco—unmanufactured.....	0 1
For every pound of tobacco—manufactured.....	0 2

\* \* An allowance of 1 lb. for draft is to be made on each package exceeding 28 lbs. gross, in addition to the tare of the package.

\* Calculated at 11 lbs. per old gallon.

## 4 &amp; 5 VICT. CAP. VI.

An Act to exempt from duty all copies of the Holy Scriptures, imported into this Province by sea.

[17th August, 1841.]

**W**HEREAS the Montreal Auxiliary Bible Society has by its Preamble. petition to the legislature prayed—that the duties now levied upon bibles and testaments imported into this Province from Great Britain and Ireland, may be repealed, and that all copies of the Holy Scriptures may be admitted into this Province free from duty;—And whereas it is reasonable to grant the prayer of the said petition:—Be it therefore enacted, &c., that from and after the passing of this act, all copies of the Holy Scriptures imported into this Province—by sea,—shall be exempt from the payment of any duty now \* imposed—and levied under and by virtue of—any provincial statute in force in that part of the Province heretofore called Lower Canada,—provided the importer or consignee shall make a special Proviso. entry of all such copies of the Holy Scriptures,—and shall state the amount of the invoice or invoices thereof in the manner prescribed with regard to other articles, in order that the real amount of such articles imported into this Province may be ascertained. See cap. 14, section 10.

\* Including those imposed by cap. 14 of the same session.

Copies of the scriptures imported by sea exempt from duty.

## 4 &amp; 5 VICT. CAP. XVI.

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.

[18th September, 1841.]

**W**HEREAS it is expedient that the provisions and enactments of the sections hereinafter mentioned, of a certain act of the parliament of Great Britain and Ireland, made and passed in the third and fourth years of the reign of His late Majesty King William the Fourth, chapter fifty-nine, intituled, *An act to regulate the trade of the British Possessions abroad*,—should be extended to duties payable under any provincial act or acts, on any goods or merchandise,—in order by such extension to promote the objects for which the said act was passed, and to afford greater facilities and encourage-

Preamble.

The provisions of the sections of the Imperial act 3 & 4 Will. IV c. 59, from the 36th to the 47th inclusive, extended to duties imposed by provincial acts.

See those sections.

Proviso.

What credit shall be given for the payment of duties on goods taken out of any warehouse in certain cases.

ment to the trade of this Province:—Be it enacted, &c.,—that each and every of the provisions and enactments of the thirty-sixth, thirty-seventh, thirty-eighth, thirty-ninth, fortieth, forty-first, forty-second, forty-third, forty-fourth, forty-fifth, forty-sixth and forty-seventh sections of the said act herein first above cited, and intitled *An act to regulate the trade of the British possessions abroad*,—(which said sections relate to the Warehousing of goods, the appointment of proper Warehouses and the regulations to be observed with regard to goods so warehoused)—shall extend and are hereby extended to all duties payable—under any act of the legislature of this Province—or of the late Province of Lower Canada—or of the late Province of Upper Canada—on any goods, wares or merchandise arriving from sea in any vessel entered at the custom house at the warehousing ports named in the act herein first cited—or hereafter to be appointed under the authority of the same,—or brought by land or inland navigation, and forwarded under the provision of the said thirty-eighth section, from any frontier port, to be entered and warehoused at any of the said ports;—any thing in the fifty-seventh section of the said act to the contrary notwithstanding:—And no such duty shall be payable on such goods, wares or merchandise while warehoused under the provisions of the said sections of the said act,—or if they be exported in the manner therein provided:—Provided always,—that when any such goods, wares or merchandise, or any part thereof,—shall be taken out of any such warehouse,—except for exportation or removal to some other warehouse within this Province,—the duties thereon shall be paid or secured, previous to the removal of the goods—in the same cases and manner as if such goods had not been warehoused;—the term of credit allowed by law on the duties to be secured—to be computed from the date of the removal;—any law, usage or custom to the contrary notwithstanding.

An Act to impose a duty upon Foreign Wheat imported into this Province.

12th October, 1842.—Presented for Her Majesty's Assent and reserved  
"for the signification of Her Majesty's pleasure thereon."

15th July, 1843.—Assented to by Her Majesty, in Her Privy Council.

9th August, 1843.—The Royal Assent signified by the proclamation of  
His Excellency Sir Charles Theophilus Metcalfe, G. C. B. Governor-General.

**W**HEREAS the free introduction of wheat and wheat flour into the United Kingdom of Great Britain and Ireland from this Province, would, by affording a market for these articles at all times certain and available, promote essentially the agricultural and commercial interests of Canada;—And whereas, foreign wheat is at present admitted free of duty into Canada;—And whereas, the intention of the laws of the United Kingdom aforesaid, is to preserve the home market for Her Majesty's subjects, by certain restrictions, and by the imposition of duties;—And whereas, the introduction of foreign wheat into the United Kingdom free of duty, after the introduction of the same into Canada free of duty, would be in manifest violation of the said intention of the laws of the said United Kingdom;—And whereas, the chief objection to the free admission of wheat and wheat flour into the said United Kingdom from Canada, arises from the free admission of foreign wheat into Canada;—And whereas, a certain dispatch addressed to the Governor of this Province, by Her Majesty's secretary of state for the colonies, dated the second day of March last, a copy whereof has been laid by His Excellency's command before the legislature of this Province, affords the strongest ground for the confident belief and expectation, that upon the imposition of a duty upon foreign wheat imported into this Province, Her Majesty will be graciously pleased to recommend to parliament the removal or reduction of the duties on wheat and flour imported into the said United Kingdom from Canada:—Be it therefore enacted, &c.,—that from and after the fifth day of July next, there shall be raised, levied, collected and paid to Her Majesty, to and for the public uses of this Province,—upon all wheat imported into this Province,—except from the said United Kingdom or any of

*See, with reference to this act, the Imp. act 6 & 7 Vict. cap. 29.*

Dispatch of 2nd March, 1842, cited.

A duty imposed on foreign wheat after 5th July, 1843.

Sec. 4 & 5.  
Vict. cap. 93,  
and appendix.

Foreign wheat  
imported by  
sea, for the use  
of the fisheries,  
to be free of  
duty.

See the act cited,  
5 & 6 Vict.  
cap. 49, sect. 8.

Duty imposed  
by this act how  
levied, recover-  
ed and receiv-  
ed.

See the said act,  
especially sect.  
13: It allows  
no credit for  
duties.

\* Imperial.

Monies arising  
under this act,  
how applied  
and accounted  
for.

Her Majesty's Possessions,—and being the growth and produce thereof,—a duty of three shillings Sterling money of Great Britain, for each imperial quarter of such wheat,—and so in proportion for any greater or less quantity thereof.

II. And be it enacted,—that foreign wheat imported—by sea,—into this Province,—for the use of the fisheries,—shall be free of duty,—and subject to the regulations expressed and enacted, in regard to certain articles specified in the eighth section of the act of the parliament of the said United Kingdom, passed in the last session of the said parliament, and intitled, *An act to amend the laws for the regulation of the trade of the British possessions abroad.*

III. And be it enacted,—that the duties imposed by this act shall be levied, recovered and received—under the same regulations,—and in the same coins,—to be received at the same rates,—and according to the same weights and measures,—and under the same penalties,—to be enforced and applied in the same manner,—and with the same restrictions and regulations for ensuring the payment or punishing the evasion thereof,—as the duties imposed in and by the said act, intitled, *An act to amend the laws for the regulation of the trade of the British possessions abroad.*

IV. And be it enacted,—that all sums which shall arise from the duty hereby imposed, shall be paid over by the officers receiving the same, to Her Majesty's receiver general for this Province,—and shall form part of the consolidated revenue fund thereof,—and shall,—as shall also all fines, penalties and confiscations incurred under this act,—be accounted for to Her Majesty, Her Heirs and Successors,—through the lords commissioners of Her Majesty's treasury, for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors, shall direct.

7 VICT. CAP. 11.

An Act to continue for a limited time the duties imposed on Agricultural Produce and Live Stock imported into this Province.

[9th December, 1843.]

Preamble.

**W**HEREAS it is expedient to continue for a limited time the duties imposed on agricultural produce and live stock im-

ported into this Province:—Be it therefore enacted, &c.,—that there shall be raised, levied, collected and paid to Her Majesty, Her Heirs and Successors,—upon agricultural produce and live stock, of the kinds and descriptions mentioned in the schedule to this act, imported into this Province,—the several duties of customs respectively inserted, described and set forth in words and figures in the schedule aforesaid.

Certain duties imposed on agricultural produce and live stock.

II. Provided always, and be it enacted,—that agricultural produce and live stock, imported—by sea—for the use of the fisheries of this Province,—shall be free from the said duties,—but subject to the regulations expressed and enacted, with regard to certain articles specified in the eighth section of the act of the parliament of the United Kingdom, passed in the session held in the fifth and sixth years of Her Majesty's reign, and intituled, *An act to amend the laws for the regulation of the trade of the British possessions abroad.*

Exemption in favor of the fisheries.

Note always—that exemptions under Prov. acts, do not extend to Imp. duties—nor vice-versâ.

III. And be it enacted,—that the sums set forth in figures in the schedule to this act, as the duties hereby imposed,—shall be—Sterling money,—bearing that proportion in value to the currency of this Province,—which is fixed by the provincial act passed in the session held in the fourth and fifth years of Her Majesty's reign, and intituled, *An act to regulate the currency of this Province*,—and shall be payable, according to such proportion, in any coin current under the said act.

Duties to be Sterling money within the meaning of the act 4 & 5 Vict. c. 93.

IV. And be it enacted,—that the duties imposed by this act shall be levied and recovered—according to the same weights and measures—and,—in so far as may be consistent with the other provisions of this act,—under the same regulations—to be enforced and applied in the same manner,—and with the same restrictions and provisions, for ensuring the payment and punishing the evasion thereof,—as the duties imposed in and by the said act of the parliament of the United Kingdom, intituled, *An act to amend the laws for the regulation of the trade of the British possessions abroad.* (1)

Under what regulations the duties shall be levied.

The act referred to allows no credit for duties.

V. And be it enacted,—that it shall be lawful for the Governor of this Province,—in council,—to appoint such ports and places to be

The Governor in council may appoint ware-

(1) See 3 & 6 Vict. cap. 49. s. 13, as to the weights and measures,—and s. 12, and the act therein referred to (3 & 4 Will. 4. c. 59) as to the regulations.

housing ports for the purposes of this act; and neat cattle may, under certain regulations, be slaughtered, cured and packed in bond.

*The regulations made under this section must be strictly attended to and enforced.*

*See Appendix.*

warehousing ports for the purposes of this act, as he shall deem advisable,—and also to authorize the collector of the customs at each such port,—under such regulations as the Governor shall from time to time establish,—to approve of any one or more warehouses at such port, as warehouses for the purposes of this act;—And on the arrival of any neat cattle or swine, at such port, it shall be lawful for the importer or owner of such neat cattle or swine,—either to pay the duty thereon, or cause the same to be slaughtered and cured in bond in some warehouse so approved as aforesaid;—And in the case last named, the importer or owner shall enter into a bond to Her Majesty, Her Heirs and Successors,—jointly and severally with two good and sufficient sureties to the satisfaction of the collector,—in a sum equal to twice the sum which would be payable as duty on such cattle or swine,—with condition, to cure and pack, and—within sixty days—to deliver to the collector and to place in bond under the Crown's lock in some warehouse to be approved as aforesaid,—all the beef or pork (as the case may be) produced from the carcasses of such cattle or swine;—And upon such security being given, it shall be lawful for the collector to permit the said cattle or swine to be conveyed to the said warehouse, 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 to cause such other precautions to be taken for guarding against any fraud upon the revenue as may be authorized by the regulations aforesaid;—And upon the delivery of the said meat cured and packed,—at the warehouse as aforesaid,—the bond so given as aforesaid shall be cancelled,—and such meat may then be warehoused,—And may thereafter be taken out of the warehouse for consumption, exportation or otherwise,—on the same terms and conditions,—within the same time,—and on payment of the same duties,—and shall be dealt with in all respects,—(Except always, as to any certificate which may be required of its having been slaughtered, cured and packed in this Province)—in the same manner—as if it had been imported into such port so cured and packed, and had been then warehoused;—Provided always,—that all expenses incurred in carrying the provisions of this section into effect shall be paid—by the importer or owner of the cattle or swine, in relation to which they shall be incurred.

The Governor in council may,

VI. And be it enacted,—that it shall be lawful for the Governor of this Province,—in council,—to cause the amount of any duties levied

under this Act to be returned to the party who shall have paid the same,—on proof to the satisfaction of the said Governor in council,—that such duties were levied on cattle or other live stock imported for the purpose of fulfilling any contract with Her Majesty's Commissariat,—entered into by the importer before the first day of October, one thousand eight hundred and forty-three,—and that such cattle or live stock or the meat thereof, have been delivered in fulfilment of such contract to some person authorized to receive the same, on behalf of Her Majesty's Commissariat;—and the sum to be so returned, may be paid out of the consolidated revenue fund of this Province.

on satisfactory evidence, return the duties paid on cattle imported for the purpose of fulfilling contracts made with Her Majesty's commissariat before the 1st Oct. 1843.

VII. And be it enacted,—that all monies arising from the duties imposed by this act,—and all monies arising from any fines, penalties or forfeitures incurred under the provisions thereof, and belonging to Her Majesty,—shall be paid over by the officers or persons receiving the same; to the receiver general of this Province,—and shall make part of the consolidated revenue fund thereof,—and shall be accounted for to Her Majesty, Her Heirs and Successors,—through the lords commissioners of Her Majesty's treasury for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors shall direct.

Monies arising from this act to form part of the consolidated revenue fund of this Province.

VIII. And be it enacted,—that so much of the provincial act, passed in the session held in the fourth and fifth years 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 merchandise, imported into this Province*,—as imposes a duty on any article on which a duty is imposed by this act,—shall be and is hereby repealed.

Certain parts of 4 & 5 Vict. c. 14, repealed.

IX. And be it enacted,—that this act shall come into operation upon the fifth day of January, one thousand eight hundred and forty-four,—and shall cease to be in force upon, from and after the fifth day of January, one thousand eight hundred and forty-five.

Commencement and limitation of this act.

### SCHEDULE.

#### DUTIES IMPOSED BY THIS ACT.

	£	s.	d.
Horses, mares or geldings, each	1	10	0
Colts and foals,—under two years old,—each	0	15	0
Mules and asses, each	0	5	0



Bulls, each	0 15 0
Unenumerated neat cattle,—four years old, and upwards,—each head	1 0 0
Unenumerated neat cattle,—under four years old,—each head	0 10 0
Calves—under one year old,—each	0 5 0
Sheep, each	0 2 0
Lambs, each	0 1 0
Swine and hogs, each	0 5 0
Goats and kids, each	0 1 0
Poultry or game <i>ten per centum, ad valorem.</i>	
Barley, per quarter	0 3 0
Rye, peas, beans, maize or indian corn, buck-wheat, bear or bigg, per quarter	0 3 0
Oats, per quarter	0 2 0
Barley meal,—wheat meal, not being wheat flour,—oat meal, buck-wheat meal, rye meal, and indian corn meal, on each 196 lbs.	0 2 0
Bran and shorts, per cwt.	0 0 3
Hay, per ton	0 6 0
Straw, per ton	0 3 0
Hops, per lb.	0 0 3
Potatoes, per bushel	0 0 3
Vegetables unenumerated, <i>fifteen per centum, ad valorem.</i>	

## PROVISIONS, VIZ :—

Bacon and hams,—cured,—per cwt.	0 5 0
Meat of all kinds,—fresh,—per cwt.	0 4 0
Do do —salted or cured,—per cwt.	0 2 0
Butter, per cwt.	0 2 0
Cheese, per cwt.	0 2 6
Lard, per cwt.	0 6 0
Eggs, <i>ten per centum, ad valorem.</i>	

## 4 &amp; 5 VICT. CAP. XCIII.

## An Act to regulate the Currency of this Province.

18th September, 1841.—Presented for Her Majesty's assent and reserved "for the signification of Her Majesty's pleasure thereon."

11th March, 1842.—Assented to by Her Majesty in Her privy council.

26th April, 1842.—The Royal assent signified by the proclamation of His Excellency Sir Charles Bagot, Governor General.

**W**HEREAS by the several acts now in force within the respective portions of this Province, heretofore called Upper Canada and Lower Canada, the relative value of the gold and silver coin therein current by law has not been accurately established; And whereas the comparative value of the pound Sterling and of the pound in Halifax Currency is inaccurately described;—And it has therefore become expedient that a just proportionate value be affixed to the pound Sterling, so as to determine its exact value in the gold and silver coins current in this Province; And whereas it is also expedient to repeal all the existing laws now in force in either Province, relating to the value of such coins, which have been found to be based upon erroneous principles, and to give to the said coins a fictitious value:—Be it therefore enacted, &c.—that from and after the passing of this act, an act, &c. (*Here follow the titles of the acts repealed*),—and all other acts or parts of acts relating in any manner to the value of gold, silver and copper coin current by law in either of the said sections of this Province,—or to the amount thereof, respectively, to be paid in payment of debts and received as a legal tender,—or in any manner relating to the currency, and to the provisions of this act,—shall be and are hereby repealed.

II. And be it enacted,—that the Pound Currency, shall be such— that the Pound Sterling—as represented by the British sovereign of the weight and fineness now fixed by the laws of the United Kingdom of Great Britain and Ireland,—shall be equal to,—and any such British sovereign shall be a legal tender for— one pound, four shillings and four pence, Currency.

III. And be it enacted,—that nothing in this act shall affect the meaning to be affixed to the words—*sterling—sterling money of Great Britain*—or other words of like import—in any law in force in this Province, or any part thereof, when this act shall come into

Preamble:

*It is decided by an order in council, that this act applies to duties under 4 & 5 V. c. 14. —It could not have been the "intention of the legislature" (see sect. 3) to have different duties for U. C. and L. C. where "sterling" had different values,—or to adopt either erroneous value instead of that it declared in the same session; to be the only true one.*

*Certain acts repealed. And all other acts relating to the currency. The proportion of the £ currency to the £ sterling fixed.*

*The meaning of the word "Sterling" defined.*

In past acts or transactions.

force,—or in any contract or agreement then made therein,—but any such law, contract, or agreement, shall be construed—according to the intention of the legislature,—or of the parties who made the same;—but in any law, contract, or agreement made in this Province after this act shall be in force,—the Pound Sterling shall be understood to have the value in Currency, hereby assigned to the British sovereign, of the lawful weight and fineness aforesaid.

For the future.

understood to have the value in Currency, hereby assigned to the British sovereign, of the lawful weight and fineness aforesaid.

Value of the Eagle coined before 1st July 1834.

IV. And be it enacted,—that the Eagle of the United States of America,—coined before the first day of July one thousand eight hundred and thirty-four,—and weighing eleven pennyweights, six grains, troy,—shall pass and be a legal tender for two pounds, thirteen shillings and four pence currency;—and the Eagle of the United States aforesaid,—coined after the day last mentioned,—and before the commencement of the year one thousand eight hundred and forty-one,—and weighing ten pennyweights, eighteen grains, troy,—shall pass and be a legal tender for two pounds, ten shillings currency.

Of the Eagle coined after that day.

—

Value at which the multiples and divisions of the gold coins of Great Britain or of the United States shall pass by tale.

V. And be it enacted,—that the Gold Coins of Great Britain and Ireland,—or of the United States, coined before the day last aforesaid,—being multiples or divisions of those hereinbefore mentioned,—and of proportionate weight,—shall, for proportionate sums, pass current, and be a legal tender to any amount by tale,—so long as such coins shall not want more than two grains of the weight hereby assigned to them, respectively,—deducting one half-penny currency, for each quarter of a grain, any such coin shall want of such weight:—Provided always,—that in any one payment above the sum of fifty pounds,—the payer may pay,—or the receiver may insist on receiving,—the said British gold coins,—or gold coins of the United States aforesaid, coined before the first day of July, eighteen hundred and thirty-four,—by weight,—at the rate of ninety-four shillings and ten pence, currency, per ounce, troy;—And in like manner any sums tendered or to be received in the gold coin of the United States of America,—coined since the day last aforesaid,—may be weighed in bulk as aforesaid,—and shall be a legal tender at the rate of ninety-three shillings, currency, per ounce troy,—when offered in sums of not less than fifty pounds, currency.

Proviso.

In payments exceeding £50 such coin may be paid or received by weight, at certain rates.

Value of the French forty

VI. And be it enacted,—that the Gold Coin of France of Forty Francs, and its multiples or divisions,—coined before the passing of

this act,—may be weighed in bulk as aforesaid,—and shall be a legal tender at the rate of ninety-three shillings and one penny, currency, per ounce troy,—when offered in sums of not less than fifty pounds, currency :—

That the Old Doubloon of Spain or Quadruple Pistole,—and the Mexican and Chilian Doubloon,—and the parts thereof, respectively,—coined before the passing of this act,—may be weighed in bulk, as aforesaid, and shall be a legal tender, at the rate of eighty-nine shillings and seven pence, currency, per ounce troy,—when offered in sums of not less than fifty pounds, currency :—

That the Gold Coins of La Plata,—and of Columbia,—coined before the passing of this act,—may be weighed in bulk, as aforesaid,—and shall be a legal tender at the rate of eighty-nine shillings and five pence, currency, per ounce troy,—when offered in sums of not less than fifty pounds currency :—

That the Gold Coins of Portugal and of Brazil,—coined before the passing of this act,—may be weighed in bulk, as aforesaid,—and shall be a legal tender at the rate of ninety-four shillings and six pence, currency, per ounce troy,—when offered in sums of not less than fifty pounds, currency.

VII. And be it enacted,—that the Milled Dollar of Spain,—the Dollar of the United States of America,—and of the several States of Peru,—Chili,—Central America,—and the States of South America,—and of Mexico,—coined, respectively, before the year one thousand eight hundred and forty-one,—and not weighing less than seventeen pennyweights, four grains, troy,—shall pass for five shillings and one penny, currency, each ;—and the Half Dollar of any of the same nations, states or governments,—and date hereinbefore mentioned,—and of the proportionate weight,—shall pass for two shillings, six pence and a half-penny currency, each ;—and such dollar or half dollar shall be a legal tender,—by tale,—to any amount ;—but the other Silver Coins of the same nations and date,—being Subdivisions of such dollars,—for proportionate sums and of proportionate weights—shall pass at the rates hereinafter mentioned, to wit :—the Quarter for one shilling and three pence, currency,—the Eighth for seven pence and one-half penny, currency—and the Sixteenth for three pence half penny, currency, each,—and not otherwise ;—Except that the subdivisions of such dollars, being less

franc piece,  
and its divisions.

Value of  
Dobloons.

Value of gold  
coins of La  
Plata and Co-  
lumbia.

Value of  
gold coins of  
Portugal and  
Brazil.

Value of the  
Silver Dollar.

And of its  
subdivisions.

Subdivisions  
less than  
halves.

than halves thereof, shall be a legal tender by tale—to the amount of two pounds, ten shillings, currency, and no more, at any one time—until they shall have lost one twenty-fifth part of such weight, respectively,—after which they shall not be lawful money.

Value of the French five-franc silver pieces.

VIII. And be it enacted,—that the Five Franc Silver Piece of France,—coined before the passing of this act—and weighing not less than sixteen pennyweights,—shall be a legal tender, in tale, to any amount, at four shillings and eight pence, currency.

Governor, &c., may extend the provisions of this and the preceding section to certain foreign coins.

IX. Provided always, and be it enacted,—that the Governor, Lieutenant-Governor, or person administering the government for the time being, may,—by proclamation,—extend all the provisions of the three sections immediately preceding this section,—to any Gold or Silver Coins of the nations, weights and denominations therein mentioned or referred to—but of later date,—which having been assayed at the Royal mint, shall have been found equal in fineness to those therein mentioned or referred to, respectively.

Value of silver coins of the United Kingdom.

Smaller coins to be a legal tender to a limited amount only.

X. And be it enacted,—that all Silver Coins of the United Kingdom of Great Britain and Ireland,—While lawfully current therein,—shall pass in this Province at the rates following; that is to say:—the British Crown at six shillings and one penny, currency:—which said British crowns—and all other divisions of the silver coin of the United Kingdom of Great Britain and Ireland,—lawfully current therein—of proportionate weight,—shall, for proportionate sums, pass current and be a legal tender—to the amount of two pounds, ten shillings, currency, and no more:—Provided always,—that the holder of the notes of any person or body corporate—to the amount of more than five pounds,—shall not be bound to receive more than that amount in payment of such notes—if presented at one time,—although each of any of such notes be for a less sum.

Proviso, as to notes.

Value of copper coins.

Sec. 4 & 5  
Act, cap. 17.

XI. And be it enacted,—that the Copper Penny of the United Kingdom aforesaid,—or any other which Her Majesty may cause to be coined,—if not less than five-sixths of the weight of such copper penny,—shall pass for one penny, currency,—and the halves and quarters thereof for proportionate sums;—and such copper coin shall be a legal tender—to the amount of one shilling, currency, at any one time,—and no more.

XII. And be it enacted,—that if any person shall colour, gild, or case over with gold or silver, or with any wash or materials producing the colour of gold or silver, any coin of coarse gold or of coarse silver, or of base metal resembling any coin made or declared to be current by this act;—Or if any person or persons—shall bring and Import,—or cause to be brought and Imported into this Province,—any forged, false or counterfeit gold, silver or copper coin, like to any of the gold, silver or copper coin made or declared to be lawfully current in this act,—knowing the same to be false, forged or counterfeit;—or any coin of coarse gold or of coarse silver, or of base metal coloured, gilded or cased over with gold or silver, or with any wash or materials producing the colour of gold or silver, and resembling any such coin,—or any piece of gilded silver resembling any such coin,—knowing the same;—Or if any person shall utter or tender in payment to any person or persons (as being any of the gold, silver or copper coins hereby made and declared to be current money) any false or counterfeit coin counterfeited to any of the gold, silver or copper coins made and declared to be current by this act as hereinbefore specified, or to any of the higher or lower denominations thereof,—knowing the same to be false or counterfeit,—such person shall be guilty of a misdemeanor,—and on being duly convicted shall be liable to be imprisoned and kept at hard labor in the Penitentiary in the township of Kingston for not more than four years;—And if such person shall afterwards offend in like manner, he or she shall,—for such second or for any subsequent offence,—be deemed guilty of Felony,—and on being thereof duly convicted, shall be liable to the punishment by law provided for felony.

Penalty on persons counterfeiting coin, or attempting to pass counterfeit coin, or importing the same.

XIII. And be it enacted,—that if any person shall form, make, cut, sink, stamp, engrave, repair or mend,—or shall assist in forming, making, cutting, sinking, stamping, engraving, repairing or mending,—Or shall have in his or her possession,—Except for some known and lawful purpose,—any die, plate, press, tool or instrument, paper, metal or material of any kind,—used, constructed, devised, adapted or designed for the purpose of counterfeiting or imitating any coin which shall be lawfully current in this Province under the authority of this act,—or any bank note, bill, note or writing purporting to be a bank note—(whether of any chartered bank or otherwise,—and whether the bank whose note shall be intended to be counterfeited

Penalty on persons engraving, or making, or having materials for engraving or making, &c., any plate, die, press, &c., except for some lawful purpose.

Proof of law-  
ful purpose on  
whom to lie.

or imitated be or be not established within this Province,)—in cir-  
culation in this Province,—or in any one of the United States of  
America adjoining this Province,—such person shall be guilty of a  
misdemeanor, and shall be liable to punishment accordingly:—And  
the proof that such die, plate, press, tool or instrument, paper, metal  
or material—was formed, made, cut, sunk, stamped, engraved, re-  
paired or mended by—or was in the possession of such person for  
some lawful purpose—shall lie upon him or her.

Justice of the  
peace may is-  
sue a warrant  
to search the  
premises of  
persons sus-  
pected of coun-  
terfeiting.

XIV. And be it enacted,—that it shall be lawful for any one jus-  
tice of the peace—on complaint made before him upon the oath of  
one credible person,—that there is just cause to suspect—that any  
person or persons is or are or hath or have been concerned in making,  
counterfeiting or imitating any such coin, bank-note, bill, note or  
writing as aforesaid,—by warrant under the hand of such justice of  
the peace,—to cause the dwelling-house, room, work-shop, out-house  
or other buildings, yard, garden, ground or other place belonging to  
such suspected person or persons,—or where such suspected person  
or persons shall be suspected to carry on any such making, counter-  
feiting or imitating,—to be searched for any such counterfeit coin,  
bank-notes, bills, notes or writings:—And if any such, or any such  
die, plate, press, tool or instrument, paper, metal or material, as  
aforesaid, shall be found—in the possession or custody of any person  
or persons whomsoever, not having the same for some lawful pur-  
pose,—it shall and may be lawful to and for any person or persons  
discovering the same,—to seize,—and he or they are hereby author-  
ized and required to seize and carry the same forthwith before a jus-  
tice of the peace having jurisdiction within the locality in which the  
same shall be seized,—who shall cause the same to be secured and  
produced in evidence against any person or persons who shall or may  
be prosecuted for any such offence, as aforesaid, in any court of com-  
petent jurisdiction,—and the same after being so produced in evidence  
shall by order of the court be defaced or destroyed, or otherwise dis-  
posed of as the court shall direct.

If plates, dies,  
&c are found,  
how they shall  
be disposed of.

When to be  
destroyed.

Counterfeit  
coin tendered  
in payment  
may be broken.

XV. And be it enacted,—that any person to whom any pretend-  
ed gold, silver or copper coin, shall be tendered in payment,—which  
shall by the stamp, impression, colour or weight thereof, afford  
reason to suspect that the same is false or counterfeit,—may cut or

break such coin,—and if the same shall be counterfeit, the person who tendered it shall bear the loss,—otherwise the person who shall have cut or broken it shall receive it for a sum proportionate to its weight;—and if any question shall arise whether such coin be counterfeit,—it shall be determined by any justice of the peace,—who, if he entertain any doubt in that behalf, may summon three skilful persons, the decision of a majority of whom shall be final.

Disputes how to be decided.

XVI. And be it enacted,—that if any false or counterfeit coin shall be produced in any court of law,—the court shall order the same to be cut in pieces in open court, or in the presence of a justice of the peace, and then delivered to or for the lawful owner thereof.

Also if produced in any court.

## 4 &amp; 5 VICT. CAP. XVII.

An Act to prevent the fraudulent manufacture, importation, or circulation of Spurious Copper and Brass Coin.

[18th September, 1841.]

WHEREAS great frauds have been practised upon the inhabitants of this Province, by evil disposed persons, who have imported into the same, or manufactured therein, spurious copper or brass coin or tokens, for the purpose of passing them for a much higher value than they were intrinsically worth:—Be it therefore enacted, &c., that no copper or brass coin or tokens of any description,—except the lawful copper coin of the United Kingdom of Great Britain and Ireland,—shall be Imported into this Province,—nor shall any copper or brass coin, or tokens be manufactured therein,—except under the authority of an express permission—to some certain person or persons, body politic or corporate,—to import or manufacture the same,—granted by and under the hand of the Governor, Lieutenant-Governor, or person administering the government of the Province, who is hereby authorized to grant such permission—by and with the advice and consent of the executive council thereof;—such permission containing—a description of the coin or tokens to which it shall extend,—the quantity thereof to be imported or manufactured,—and the time during which such permission shall be in force:—Provided always,—that such permission shall be announced in the Official Gazette or Gazettes:—Provided also,—that all coins imported or manufactured as aforesaid, shall in purity, weight and quality, be equal to five-sixths at the least, of

Preamble.

No copper or brass coin or token, except the lawful coin of the United Kingdom to be imported, nor any to be manufactured in the Province,—unless by the permission of the Governor, &c., with the consent of the executive council.

See also Imp. Act 5 & 6 V. c.

19: s. 4.

Proviso.

Proviso.



the British penny or half-penny, lawfully current in the United Kingdom of Great Britain and Ireland.

Conditions on which copper coins or tokens may be permitted to be imported and manufactured.

II. Provided always, and be it enacted,—that no such permission shall be granted by the Governor, Lieutenant-Governor, or person administering the government of the said Province as aforesaid, for the importation or manufacture of any copper or brass coin or tokens, under the provisions of this act, by any person or persons, body politic or corporate,—Unless such coin or tokens be stamped with the nominal value thereof,—and with the name of such person or persons, body politic or corporate;—And such coins and tokens shall be payable or redeemable on demand, by such person or persons, body politic or corporate,—at the nominal value thereof,—in lawful current coin,—being a legal tender in this Province, in payment of a debt equal to the nominal value of the coins or tokens for which payment shall be so demanded.

See 4 & 5 Vict. cap. 93.

Coins or tokens imported or manufactured in contravention of this ordinance, to be forfeited.

Any two Justices of the peace may take cognizance of such offence.

See also 3 & 4 W. A. c. 59. s. 75. Imp. act.

May commit persons having such coins in possession.

III. And be it enacted,—that all such coin or tokens as aforesaid,—Imported or manufactured in contravention of this act,—shall be forfeited to Her Majesty, Her Heirs and Successors, for the public uses of this Province;—and the person or persons who shall have manufactured—or Imported the same—shall thereby incur a penalty not exceeding five pounds, currency for every pound troy of the weight thereof;—And it shall be lawful for any two or more justices of the peace,—on the oath of any credible person, that any such coin or tokens have been so unlawfully manufactured—or Imported—as aforesaid,—to cause the same to be seized and detained, and to summon the person or persons, or any one of them, in whose possession the same shall be found, to appear before him,—And if it shall appear to his satisfaction—on the oath of any credible witness, other than the informer,—that such coin or tokens have been manufactured—or Imported—in contravention of this act, such justices of the peace shall declare the same forfeited,—and shall place them in safe keeping to await the disposal of the Governor, Lieutenant-Governor or person administering the government of the Province, for the public uses of this Province;—and, if it shall, in like manner, appear to the satisfaction of such justices of the peace,—that the person or persons in whose possession such coin or tokens were found,—knew the same to have been so illegally manufactured—or Imported,—he may condemn such person or persons, or any of

them, to pay the penalty aforesaid with costs,—and may commit him, her or them, or any of them, to the common gaol of the district,—for a period not exceeding two months,—if such penalty and costs be not forthwith paid, or until the same be paid.

IV. Provided always, and be it enacted,—that if it shall appear to the satisfaction of such justices of the peace,—that the person or persons in whose possession such coins or tokens shall have been found,—was not or were not aware of their having been so illegally manufactured or imported,—such penalty may be recovered;—by any person or persons who shall sue for the same, in any court of competent jurisdiction,—from the owner or any of the owners thereof,—on the oath of any one credible witness, other than the person so suing.

When persons in possession of such coin or tokens, are not aware of their having been illegally manufactured or imported, penalty may be recovered from the owner.

V. And be it enacted,—that it shall also be lawful—for any Officer of Her Majesty's Customs—to seize any coin or tokens, which any person shall import or attempt to import into this Province in contravention of this act,—and to detain the same as forfeited,—to await the disposal of the Governor, Lieutenant-Governor or person administering the government of this Province, for the public uses of the Province.

Any officer of Her Majesty's customs may seize such coin or tokens.

VI. And be it enacted, &c.,—that if any such coin or tokens,—other than the lawful coin of the United Kingdom aforesaid,—shall at the time this act shall go into force, be in the possession of any person, other than the owner thereof,—such person may refuse to deliver the same,—except upon a permission to that effect from the Governor, Lieutenant-Governor or person administering the government of the Province,—who may, if he shall deem it advisable, make it a condition on which such permission shall be granted,—that the person applying for the same shall immediately re-export such coin or tokens,—in which case any duty paid on the importation thereof shall be returned to the owner, as a draw-back, by the chief officer of the customs, at the port whence such exportation shall be made.

Coin or tokens other than the lawful coin of the United Kingdom, in the possession of other than the owner may be detained.

VII. And be it enacted,—that from and after the expiration of thirty days from the time when this act shall go into force,—no person shall utter, tender or offer in payment any copper or brass coin,—other than the lawful coin of the United Kingdom, aforesaid,—or

Penalty on persons offering unlawful coin or tokens, after the expiration of thirty

days from the time of this act going into force.

How to be recovered.

Moiety of penalty to informer.

\* But see 3 & 4 Will. 4. cap. 19. sec. 75.

Application of penalties.

This act to be published.

This has been done.

All acts or ordinances relating to copper coin repealed, as soon as this act comes into operation.

the tokens of some one of the chartered banks of this Province,—or the *Banque du peuple* at the city of Montreal,—heretofore imported or manufactured under the sanction and authority of the Executive,—or under and by virtue of the ordinances of the late Province of Lower Canada, hereinafter mentioned and hereby repealed,—or American cents,—or such coin or tokens as may have been lawfully imported into, or manufactured in this Province, according to the provisions of this act,—Under a penalty of the forfeiture of double the nominal value thereof,—which penalty may be recovered,—with costs,—in a summary manner, on the oath of any one credible witness, other than the informer,—before any justice of the peace,—who may, if such penalty and costs be not forthwith paid, commit the offender to the common goal of the district, for a time not exceeding eight days, or until the same be paid.

VIII. And be it enacted,—that one moiety of all the penalties imposed by this act,—(but not the coins or tokens forfeited under the provisions thereof)—shall go to the informer or person suing for the same,—and the other moiety shall belong to Her Majesty, Her Heirs, and Successors, for the public uses of this Province.

IX. And be it enacted,—that the due application of all penalties and forfeitures received for Her Majesty, Her Heirs and Successors, under the provisions of this act, shall be accounted for to Her Majesty, Her Heirs, and Successors,—through the lords commissioners of Her Majesty's treasury for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors, shall direct.

X. And be it enacted,—that this act shall not be in force until it shall have been published in the official gazette or gazettes, of this Province.

XI. And be it enacted,—that when and so soon as this act shall be in force,—an ordinance of the special council of the late Province of Lower Canada, passed in the second year of Her Majesty's reign, and intituled, *An ordinance to prevent the manufacture, importation or circulation of spurious copper and brass coin*,—and a certain other ordinance of the said special council passed in the third year of Her Majesty's reign, intituled, *An ordinance to amend and render permanent an ordinance passed in the second year of Her Majesty's*

*reign, intituled, "An ordinance to prevent the fraudulent manufacture, importation or circulation of spurious copper and brass coin,"*—and all other acts or parts of acts relating in any manner to the manufacture, importation, or circulation of copper or brass coins and tokens,—or imposing penalties,—or in any manner relating to copper coin or tokens,—shall be and are hereby repealed.

## 4 &amp; 5 VICT. CAP. XIII.

An Act to create a Fund for defraying the expense of enabling indigent Emigrants to proceed to their place of destination, and of supporting them until they can procure employment.

[18th September, 1841.]

MOST GRACIOUS SOVEREIGN,

**W**HEREAS by message from His Excellency the right honorable Charles Baron Sydenham, of Sydenham in the county of Kent, and of Toronto in Canada, Governor General of this Province, laid before both houses of the legislature,—His Excellency has been pleased to signify, that in conformity to the instructions he has received from Your Majesty's government,—he recommends the expediency of imposing a rate or duty on Emigrants coming into this Province,—for the purpose of creating a fund for defraying the expense of the medical care of sick emigrants, and of enabling indigent persons of that description to proceed to the places of their destination, and of maintaining them in Canada until they shall be able to procure employment,—And has also been pleased to state the intention of Your Majesty's government,—to apply to the Imperial parliament for a grant of eight thousand pounds, sterling, to enable Your Majesty's commissary general to pay such rate or duty on the part of such emigrants as may come to this Province under the sanction of government:—And whereas it is expedient that provision should be made for carrying the said recommendation into effect:—May it therefore please Your Majesty, that it may be enacted, and be it enacted, &c.,—that there shall be raised, levied and collected—a rate or duty payable in the manner hereinafter prescribed,—by the master or person in command of every vessel arriving in the port of Quebec,—or in the port of Montreal,—from any port of the United Kingdom,—or in any other part of Europe,—with Passengers or Emigrants therefrom,—and having been cleared of the custom house at

Preamble.

His Excellency's message respecting Emigrants.

A rate to be payable on emigrants arriving in this Province from the United Kingdom or any other part of Europe.

such port, after the first day of March, one thousand eight hundred and forty-two;—And such rate or duty shall be five shillings, currency,—for every such Passenger or Emigrant who shall have embarked from any port in the United Kingdom under the sanction of Her Majesty's government,—ascertained by a certificate from one of the officers of Her Majesty's customs at the port at which such vessel shall have cleared,—and five shillings, currency, for every such Passenger or Emigrant who shall have embarked without such sanction;—And such rate or duty shall be paid by the master or person in command of such vessel,—or by some person on his behalf,—to the collector or other chief officer of the customs at the port at which such vessel shall be first entered,—and at the time of making such first entry,—which shall contain on the face of it,—the number of passengers actually on-board the vessel;—And no such entry shall be deemed to have been validly made,—or to have any legal effect whatsoever,—unless such rates or duties be so paid as aforesaid:—Provided always,—that any draft, order or other document made or signed by any person in the United Kingdom aforesaid, duly empowered to that effect by Her Majesty's government, and directed to Her Majesty's commissary general, or other officer having charge of the military chest in this Province,—and authorizing the payment to the collector or chief officer of the customs aforesaid, of the rate or duty which would otherwise be payable by the master of any vessel for any emigrant or any number of emigrants on board such vessel,—shall be taken and accepted by the collector or chief officer, as payment of the rate or duty payable on such emigrant or emigrants,—and the sum mentioned in such order shall thereafter be received by such collector or chief officer,—and paid over and applied in the same manner as other money raised under the authority of this act.

II. And be it enacted,—that for the purposes of this act,—two children, each under the age of fourteen years,—or three children each under the age of seven years,—shall be reckoned as one passenger;—And that no child under the age of twelve months shall be reckoned among the number of passengers.

III. And be it enacted,—that no master or person having the command of any ship or vessel, arriving in either of the said ports,—shall permit any passenger to leave such vessel—until he shall have delivered to the collector or other chief officer of Her Majesty's

By whom such rate shall be payable.

Proviso, as to cases in which such rate may be paid by the Imperial government.

Children of certain ages how to be reckoned.

No passenger to be allowed to leave any vessel until the rates due under

customs at such port,—a correct list of all passengers on board of such ship or vessel at the time of her arrival at such port,—nor until such list shall have been certified to be correct,—and a certificate of such correctness and a permission to allow his passengers to leave the vessel,—and a receipt for the duties payable by him under the provisions of this act,—shall have been given to him by the said collector or other chief officer,—under a penalty of twenty-five pounds, currency,—to be paid by such master or person having the command,—for every passenger leaving his ship or vessel contrary to the provisions of this act:—Provided always, that the said list shall contain—the name of each head of a family, being a passenger on board of such vessel,—his profession or trade,—his country,—and the place of his destination,—and the number of grown persons and children belonging to his family,—on board such vessel,—and the name of each person not belonging to any family,—with the like particulars of country,—trade,—profession,—and destination:—Provided also, that nothing in this act contained, shall prevent the master or person having the command of such ship or vessel,—from permitting any passenger to leave the vessel—at the request of such passenger,—before the arrival of the vessel in the harbour of Quebec,\*—but in every such case—the name of the passengers who shall so leave—shall be entered in the manifest on the list of emigrants made out at the time of the clearing of the vessel from the United Kingdom;—or other part of Europe as aforesaid,—and shall be certified under the signatures of the passengers so leaving the vessel;—And if the number of passengers remaining on board on the arrival of the vessel in the harbour of Quebec,—do not correspond with that mentioned in such manifest,—after deducting the number who shall have so left the vessel,—the master or person having the command of such vessel shall incur a penalty of five pounds, currency,—for each passenger not found on board—or entered on the manifest as having left the vessel as aforesaid.

IV. And be it enacted, that every passenger on board any ship or vessel—arriving in the harbour to which the master or person commanding such vessel shall have engaged to convey him,—shall be entitled to remain and keep his baggage on board such vessel—during forty-eight hours after her arrival in such harbour;—And every such master who shall compel any passenger to leave his

this act are paid.

Penalty.

Proviso.

Proviso.

*That is above St. Patrick's Hole: 45 Geo. 3 c. 12, s. 9.*

When passengers may be allowed to leave.

Penalty for contravention.

Passengers may remain a certain time on board the vessel after her arrival.

*See also, Imp. act 5 & 6 V. c.*

107.

Penalty for  
contravention.

vessel before the expiration of the said term of forty-eight hours—shall incur a penalty not exceeding five pounds, currency,—for every passenger he shall so compel to leave his vessel;—Nor shall any person or master commanding such vessel, remove or cause to be removed—before the expiration of the said forty-eight hours,—any berthing or accommodation used by his passengers—under a like penalty.

Penalty on  
Pilots knowing  
that passen-  
gers have left  
the vessel, and  
not informing.

V. And be it enacted,—that every Pilot who shall have had charge of any vessel having passengers on board,—and shall know that any passenger has been permitted to leave the vessel contrary to the provisions of this act,—and shall not within twenty-four hours after the arrival of such vessel in the harbour to which he shall have engaged to pilot her,—inform the collector or other chief officer of Her Majesty's customs at such place,—that a passenger or passengers has or have been so permitted to leave the vessel,—shall incur a penalty not exceeding five pounds, currency,—for every passenger with respect to whom he shall have wilfully neglected to give such information.

Monies le-  
vied to be paid  
over to the re-  
ceiver general.

VI. And be it enacted,—that the monies levied under the authority of this act,—shall be paid by the collector or other chief officer of the customs, by whom they shall have been received,—into the hands of the receiver general, for the purposes hereinafter mentioned.

Purposes to  
which such  
monies shall  
be applied.

VII. And be it enacted,—that the monies received, levied and received under the authority of this act,—shall be applied by such officers or persons—and under such rules and regulations,—as the Governor, Lieutenant-Governor, or person administering the government shall appoint from time to time for that purpose,—in defraying the expense of medical attendance and examination of destitute emigrants on their arrival,—and of enabling them to proceed to their places of destination,—and in providing for their support until they are able to procure employment.

Penalties how  
recoverable.

VIII. And be it enacted,—that all penalties imposed by this act, may be sued for and recovered—with costs,—on oath of one credible witness, other than the prosecutor,—in a summary manner,—before any two justices of the peace in the city of Québec, or in the city of Montreal;—And such justices may commit the offender to the com-

mon gaol of the district until such penalty and costs shall be paid;—  
 And one moiety of every such penalty shall belong to Her Majesty, Her Heirs and Successors,—and shall be paid into the hands of the receiver general, to be applied to the purposes to which the other monies levied under the authority of this act, are hereby appropriated,—and the other moiety shall belong to the prosecutor.

And how applied.

IX. And be it enacted,—that every person to whom shall be entrusted the expenditure of any portion of the monies hereby appropriated,—shall make up detailed accounts of such expenditure,—showing the sum advanced to the accountant,—the sum actually expended,—the balance (if any) remaining in his hands,—and the amount of the monies hereby appropriated to the purpose for which such advance shall have been made, remaining unexpended in the hands of the receiver general;—And that every such account shall be supported by vouchers therein distinctly referred to, by numbers corresponding to the numbering of the items in such account,—and shall be made up to, and closed on the first day of December in each year, during which such expenditure shall be made,—and shall be attested before a justice of the court of Queen's bench or of King's bench or a justice of the peace,—and shall be transmitted to the officer whose duty it shall be to receive such account,—within fifteen days next after the expiration of the said periods, respectively.

Persons entrusted with the expenditure of monies under this act, how to account.

X. And be it enacted,—that the due application of the monies received for the public use of the Province, under the authority of this act,—shall be accounted for to Her Majesty, Her Heirs and Successors,—through the lords commissioners of Her Majesty's treasury for the time being,—and in such manner and form as Her Majesty, Her Heirs and Successors shall direct;—and that a detailed account of all such monies, shall be laid before the several branches of the provincial legislature,—within the first fifteen days of the next session thereof.

The application of such monies to be also accounted for to Her Majesty.

#### 4 & 5 VICT. CAP. XV.

An Act to repeal and amend in part certain Acts and a certain Ordinance therein mentioned, and to extend the powers and increase the funds of the Corporation of the Trinity House of Quebec.

[18th September, 1841.]

**W**HEREAS the laws now in force for the regulation of pilots and shipping in the port and harbour of Quebec, and for

Preamble.



improving the navigation of the river Saint Lawrence,—as far as the same is under the control and authority, and within the jurisdiction of the master, deputy master, and wardens of the trinity house of Quebec,—have been found insufficient and inadequate to the purposes for which they were passed;—And whereas it is expedient to extend the powers of the said corporation,—and to provide additional funds to be applied and disposed of by the said corporation, in the manner and to and for the purposes hereinafter mentioned:—Be it therefore enacted, &c. (*Omitted.—Only such portions of this and the following acts, as impose duties or relate to the Officers of the Customs (including the Naval Officer) are inserted.*)

Additional duty of 1d. per ton imposed on vessels clearing for places beyond the limits of this Province.

For the other duties, see acts of L. C.

\*See Imp. act 5 & 6 Will. 4. cap. 55, for the present mode of measuring; also appendix.

Application of duties.

Coasting and river craft to take licences.

\* That is—passing, by sea, from one part of the Province to another; but see also, Imp. act 1

XII. And be it enacted,—that it shall be lawful for the Naval Officer,—or person discharging the duty of naval officer of the port of Quebec,—for the time being,—and he is hereby authorized and required—before any ship, steamboat, schooner, or other vessel, shall be cleared from the said port of Quebec,—or from the port of Montreal,—for any port or place beyond the limits of this Province,—to ask, demand and receive—of and from the master or commander of such ship, steamboat, schooner or other vessel—in addition to all or any duty or duties,—sum or sums of money already imposed and payable,—*or to be hereafter imposed and made payable by law*,—for or in respect of such ship or vessel,—the sum of one penny, currency,—for each and every ton which such ship or vessel may bear by register measurement\*;—And all sums so received shall be paid quarterly by the said naval officer or person discharging the duty of naval officer, as aforesaid,—to the treasurer of the said corporation, and shall be applied by the said master, deputy-master, and wardens of the trinity house of Quebec,—for improving the navigation of the river Saint Lawrence, and for the other purposes authorized by this act.

XIII. And be it enacted,—that from and after the passing of this act,—it shall not be lawful for any ship or vessel, steamboat, schooner, or other craft—to navigate the river Saint Lawrence within the limits of this Province, coastwise,\*—and pass the lights erected or to be erected by the said corporation for the better navigation thereof,—or any of them;—Unless the owner or master, or commander of such coasting vessel as aforesaid,—shall first have obtained a licence in that behalf, under the seal of the said corporation;—which said

licence the master or deputy-master of the trinity house of Quebec, is hereby authorized and required to grant,—and for which licence the owner or master or commander of every such coasting vessel as aforesaid, shall pay to the treasurer of the said corporation for the time being,—a sum of money equal to four pence, currency, for each and every ton which such coasting vessel as aforesaid may bear by register measurement,†—which said sum or sums of money the said treasurer is hereby authorized and required to demand and receive therefor;—And all sums so received by him shall be applied to and for the purposes and in the manner mentioned and provided in the next preceding section of this act:—Provided always,—that such licence so obtained as aforesaid—shall only be valid—for the vessel—and for the period of navigation of the year—for which the same shall be issued,—and shall and may be in the form of the schedule to this act annexed.

& 2 V. c. 113.  
s. 25.

† See note on  
s. 12.

Application of  
licence money.

Proviso.

XIV. And be it enacted,—that from and after the passing of this act,—it shall not be lawful for the said naval officer,—or the person discharging the duty of naval officer of the port of Quebec,—Nor for any other officer or officers of Her Majesty's customs—at the port of Quebec,—or of Montreal,—to grant to any ship or vessel, steamboat, schooner, or other craft,—a Clearance from any port or place to any other port or place within this Province,—on the voyage to which the lights erected or to be erected by the said corporation,—must be passed,\*—unless the master or commander of such ship or vessel, steamboat, schooner or other craft—shall have first produced to him or them such licence as last aforesaid.

No Clearance  
except on li-  
cence produc-  
ed.

*That is—any  
light within  
the port of  
Quebec, or be-  
tween Portneuf  
and the ancho-  
rage at Bic.*

XV. And whereas it hath become necessary for the safety of vessels navigating the said river Saint Lawrence,—that a light-house should be erected on the island of Bicquette,—and also that a light-house should be erected on the island called the South Pillar,—and whereas the funds appropriated by this act and by law for improving the navigation of the said river will not be sufficient to defray the expense of erecting such light-houses, and it is expedient to devise means for defraying the same:—Be it therefore enacted,—that during the years one thousand eight hundred and forty-three,—one thousand eight hundred and forty-four,—and one thousand eight hundred and forty-five—and no longer,—it shall be lawful for the Naval Officer,—or person discharging the duty of naval officer of the port of Quebec,

Light houses  
to be erected  
on the island  
of Bicquette  
and the south  
Pillar island,  
and a tempo-  
rary duty im-  
posed for de-  
fraying th  
cost.

All vessels clearing from Quebec or Montreal in the three years 1842, 1843 & 1844 subjected to an additional duty per ton.

\* *The intention of the act requires that the place should be also beyond seas.*

\* *See note on sect. 12.*

Monies to be paid to the trinity house of Quebec.

Advances from the public revenue to be repaid and surplus to go to the funds of the trinity house of Quebec.

for the time being,—and he is hereby authorized and required,—before any ship, steamboat, schooner, or other vessel, shall be cleared from the said port of Quebec,—or from the said port of Montreal— for any port or place beyond the limits of this Province,\*—to ask, demand and receive—of and from the master or commander of such ship, steamboat, schooner or other vessel—in addition to all and any duty or duties, sum or sums of money, imposed and payable—either under this act or under any other act or law,—for or in respect of such ship, steamboat, schooner or vessel,—the sum of two pence, currency, for each and every ton, which such ship, steamboat, schooner or vessel may bear by register measurement\* ;—And all sums so received shall be paid quarterly by the said naval officer, or person discharging the duty of naval officer, as aforesaid,—to the treasurer of the said corporation of the trinity house of Quebec,—and shall be applied by the said corporation in defraying the expense of erecting such light-houses as aforesaid :—Provided always,—that any sum or sums advanced out of the consolidated revenue fund of this Province to the said trinity house, in the manner hereinafter provided,—shall be repaid out of the monies raised under the authority of this section ;—And that any surplus of such monies remaining after such repayment and after defraying the expense of erecting the said light-houses,—shall form part of the general funds to be applied by the said corporation in improving the navigation of the said river,—out of which last mentioned funds, any deficiency in the funds raised under this section, to meet such repayment as aforesaid,—and the expenses to be incurred in erecting the said light-houses—shall and may be supplied and made good.

All monies now in receiver general's hands, applicable to the improvement of the St. Lawrence, to be paid over to the trinity house:

All monies levied in future to be paid directly to the trinity house.

XVIII. And be it enacted,—that from and after the passing of this act,—all such sums of money as shall then be in the hands of the receiver general of this Province,—and applicable by the said corporation—for improving the navigation of the said river Saint Lawrence, or for any other purpose,—shall be paid over to the treasurer of the said corporation,—by warrant under the hand of the Governor, Lieutenant-Governor or person administering the government of this Province :—And all sums of money which shall thereafter be received—by the naval officer of the port of Quebec— or by any other officer or person—and applicable by the said corporation—and heretofore payable to the receiver general,—shall be paid

over quarterly by such officer or person to the said treasurer,—at the same time and times as they would otherwise have been paid over to the receiver general.

XXV. And be it enacted,—that all public monies required to be paid by the authority of this act, shall be accounted for to Her Majesty,—through the lords commissioners of Her Majesty's treasury for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors shall be graciously pleased to direct.

How monies shall be accounted for.

XXVI. And be it enacted,—that the due application of the monies which shall be raised under and by virtue of this act, shall be accounted for to Her Majesty, Her Heirs and Successors,—through the lords commissioners of Her Majesty's treasury for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors shall be graciously pleased to direct.

Due application.

#### SCHEDULE.

##### FORM OF LICENCE.

“ This is to certify that \_\_\_\_\_ owner (or master or commander, as the case may be) of the \_\_\_\_\_ called the \_\_\_\_\_ hath paid into the hands of the treasurer of the trinity house of Quebec, the sum of \_\_\_\_\_ being at the rate of \_\_\_\_\_ pence per ton, register measurement, of the said \_\_\_\_\_ the \_\_\_\_\_ And the said \_\_\_\_\_ the \_\_\_\_\_ is hereby licenced to navigate the river Saint Lawrence, within the limits of this Province, and pass the lights erected by the said corporation for the better navigation thereof,—during the period of navigation of the year one thousand eight hundred and \_\_\_\_\_ Given at the city of Quebec, under the hand of \_\_\_\_\_ master (or deputy-master, as the case may be) of the trinity house of Quebec, and the seal of the said corporation hereunto affixed, this \_\_\_\_\_ day of \_\_\_\_\_ in the year of Our Lord eighteen \_\_\_\_\_ and in the \_\_\_\_\_ year of Her Majesty's reign.”

L. S.

## 4 &amp; 5 VICT. CAP. LIX.

An Act to provide for the construction of certain Light-Houses and Lights within the port of Montreal.

[18th September, 1841.]

Preamble.

**W**HEREAS it is expedient that certain light-houses and lights should be erected and maintained within the limits of the port of Montreal;—and the funds at the disposal of the corporation of the trinity house of Montreal, are insufficient for that purpose:—Be it therefore enacted, &c.—(*Omitted.*—*See note on 4 & 5 Vict. c. 15, s. 1.*)

Duties on vessels coming into the port of Montreal.

IV. And in order to make provision for the repayment of the sums so to be advanced as aforesaid, and to provide for the maintenance of the said light-houses and lights:—Be it enacted,—that from and after the first day of October of this present year of Our Lord one thousand eight hundred and forty-one,—there shall be paid to and collected by the Naval Officer of the port of Quebec,—or such person as shall perform the duties of that office at the port of Montreal,—the following rates of light-duty,—from all ships, steamboats and other vessels, coming into the port of Montreal, from any place below and beyond the limits of the said port (as now by law defined)\*—over and above all rates and duties of any kind whatever, imposed on any such ships or vessels, by any act, ordinance or law now in force in this Province,—and for each time they shall so enter the said port,—that is to say:—On all vessels from any place—beyond the limits of this Province,—one penny per ton of the register burthen\* of such vessels, respectively;—on all steamboats, one half penny per ton of the register burthen of such steamboats, respectively;—on all schooners, steamboat-larges and other river craft, from places—within the limits of the Province,—one half penny per ton on the register burthen of such vessels:—

\* See 2 V. (3) cap. 19.

\* See note on sect. 12 of 4 & 5 V. c. 15.

By whom to be paid and how recoverable.

And the said light-duty shall be paid by the owner, consignee,—master—or person in charge—of any such vessel as aforesaid,—before it shall be allowed to clear from or leave the port of Montreal,—or may be recovered from any of the said parties by the said naval officer,—in any manner in which duties are by law recoverable.

Application of the said duties.

V. And be it enacted,—that the monies collected under the authority of this act, shall be paid over by the said naval officer,—

or person performing the duties of that office, as aforesaid,—(after deducting his per centage on the same)\*—to the corporation of the trinity house of Montreal,—and shall be employed by the said corporation :—Firstly, in defraying the expense of maintaining the light-houses and lights of which the construction is hereby authorized;—Secondly, in paying to the receiver general the interest and principal of the sum to be advanced for the construction of the said light-houses and lights as aforesaid;—And thirdly, for the improvement of the navigation of the river Saint Lawrence, within the limits of the port of Montreal, and the general purposes of the corporation;—and all such monies shall be accounted for in the same manner as other monies at the disposal of the said corporation:—Provided always,—that after the expiration of the ordinance under which the said corporation is constituted,—the trinity house of Quebec,—shall be substituted for it, for all the purposes of this act.

\* See 2 Geo. 4.

c. 7.

Maintaining light-houses.

Re-payment of sum advanced.

Improving navigation of St. Lawrence.

\* See 2 V. (3). c. 19.

Provido, as to the expiration of 2 V. (3). c. 19.

VI. And be it enacted,—that the due application of the monies to be advanced under the authority of this act, and of the monies to be repaid to the receiver general, as aforesaid,—(which monies when so repaid shall form part of the consolidated revenue fund of this Province)—shall be accounted for to Her Majesty, Her Heirs, and Successors,—through the lords commissioners of Her Majesty's treasury, for the time being,—in such manner and form as Her Majesty, Her Heirs and Successors shall direct:—And that an account of all such monies shall be laid before the legislative assembly of this Province,—within fifteen days after the opening of the session of the provincial legislature, next after the receipt or expenditure to which such account shall relate.

Accounting clause.

## 4 &amp; 5 VICT. CAP. LXXXIX

An Act to regulate the Inspection of Flour and Meal.—(Temporary.)

18th September, 1841.—Presented for Her Majesty's assent, and reserved. "for the signification of Her Majesty's pleasure thereon."

19th March, 1842.—The Royal assent signified by the Proclamation of His Excellency Sir Charles Bagot, Governor-General.

WHEREAS it is expedient that the regulations now in force in the different sections of the Province, with regard to the packing and inspection of flour and indian meal, should be repealed, and one uniform law enacted for the whole Province; and that the

Preamble.

inspection of the articles aforesaid, intended for exportation,—shall cease to be compulsory and be left—optional with the parties interested:—Be it therefore enacted, &c., (*Omitted.—See note on 4 & 5 Vict. cap. 15, sect. 1.*)

Weight of barrels and half barrels.

\* *This and s. 23 & 24 will not, therefore, apply to flour packed out of the Province, but such flour will be treated as foreign.*

Branding instruments.

\*\* *See note on sect. 22.*

XXII. And be it enacted,—that it shall not hereafter be lawful within this Province;—to pack flour in barrels for sale of any other than the following weight, namely;—half barrels containing ninety-eight pounds net,—or barrels containing one hundred and ninety-six pounds net,—avoirdupois weight,—under the penalty of two shillings—for each and every barrel or half barrel—offered for sale—or inspection—or Exported,—and with regard to which the requirements of this section have not been complied with.

XXIII. And be it enacted,—that from and after the passing of this act,—each and every manufacturer and packer of flour and meal in this Province\*—shall provide himself with iron or metal brands, or other instruments or materials by which he shall brand, paint or mark, or cause to be branded, painted or marked—the initials of his christian name,—and his surname at full length,—and the place of packing,—the quality and weight of the flour or meal therein contained,—and the tare of the cask,—on one end of each and every barrel or half barrel of flour or meal packed for sale,—in a plain and distinguishable manner—before delivery thereof,—under the penalty of two shillings—for each and every barrel or half barrel of flour or meal—packed in this Province\*\*—and so delivered or offered for sale, inspection—or Exportation—with\* such brands or marks.

\* *Sic. But it should evidently be "with out" from the context.*

Materials and dimensions of barrels.

\* *See note on sect. 22.*

XXIV. And be it enacted,—that all flour to be hereafter packed in this Province for sale,—shall be packed in good and strong barrels—or half barrels—of seasoned oak or ash timber,—and made as nearly straight as may be,—and the staves of such barrels shall be of the length of twenty-seven inches from croe to croe,—and of half barrels of the length of twenty-two inches from croe to croe—with heads of the same;—the diameter of the heads of the barrels shall be from sixteen and a half inches to seventeen inches,—and of half barrels from thirteen and a half to fourteen inches;—and such barrels and half barrels shall be well seasoned and bound with at least ten wooden hoops,—of which three shall be at each end,—with a lining hoop within the chimes,—the whole well secured by nails,—under

the penalty of two shillings—for each and every cask—offered for sale—or Exported,—which shall not be one of the foregoing descriptions of barrels or half barrels.

XXVI. And be it enacted,—that all fines and penalties and forfeitures imposed by this act—not exceeding ten pounds, currency,—shall,—except when it is otherwise hereinbefore provided,—be recoverable by the inspectors or by any other person or persons suing for the same,—in a summary way—before any two of Her Majesty's justices of the peace for the district, in their ordinary or other sessions,—and may, in default of payment, be levied by warrant of distress, to be issued by such justices against the goods and chattels of the offender;—And where the same shall exceed ten pounds, currency,—they may be sued for and recovered by bill, plaint, information or civil action in any court of competent jurisdiction,—and be levied by execution as in case of debt;—And the moiety of all such fines—(except such as may be hereinbefore otherwise applied)—when recovered, shall immediately be paid into the hands of the treasurer of the city, town or place, for the public uses of the corporation thereof,—and the other moiety shall belong to and be paid to the person who shall sue for the same:—Provided always,—that if any officer of such corporation be the prosecutor, the whole penalty shall belong to the corporation for the uses aforesaid.

Penalties how recoverable,

If over £10.

And how to be applied.

Proviso.

XXIX. And be it enacted,—that this act shall continue in force until the first day of January, one thousand eight hundred and forty-eight,—and from thence until the end of the then next ensuing session of the provincial legislature—and no longer.

Duration of this act.

#### 6 VICT. CAP. VI.

An Act to regulate the inspection of Pot and Pearl Ashes.

[12th October, 1842.]

**W**HEREAS by the laws now in force in this Province,—the inspection of pot and pearl ashes intended for exportation is compulsory,—And it is expedient that it should cease to be so and become—optional with the parties interested,—and that the laws relative to such inspection should be consolidated and made common to the whole Province;—Be it therefore enacted, &c. (Omitted.—See note on 4 & 5 Vict. c. 15. s. 1.)

Preamble.

This act is permanent.



How pot and  
pearl ashes for  
exportation  
shall be mark-  
ed.

\* This is not  
limited to ashes  
manufactured  
in this Pro-  
vince.

Fines, &c.,  
how recovered  
and applied.

If over £10.

Application of  
penalties.

When this act  
shall have  
force.

XX. And be it enacted,—that nothing herein contained shall be construed to prevent any person from exporting pot and pearl ashes—without inspection,—Provided—that on one end of the barrel containing the same,—there shall be neatly and legibly—branded or marked,—the name and address of the manufacturer,—the weight and tare of the cask,—and the quality of the ashes contained in it:—But any person who shall—Export any pot or pearl ashes,\*—not so marked as aforesaid,—or shall wilfully mark any such barrel falsely,—shall thereby incur a penalty of five pounds, currency.

XXI. And be it enacted,—that all fines, penalties and forfeitures imposed by this act,—not exceeding ten pounds, currency,—shall be recoverable by the inspectors, their assistants,—or any other person suing for the same,—in a summary way,—before any two of Her Majesty's justices of the peace of the district,—and shall on failure of payment, be levied by warrant of distress to be issued by such justices against the goods and chattels of the offender;—And when the same shall exceed the sum of ten pounds, currency,—they shall be sued for and recovered by bill, plaint or information, or action before any court of competent jurisdiction,—and levied by execution as in the case of debt;—And one moiety of all such fines and forfeitures when recovered, shall—(except when herein otherwise provided)—be immediately paid into the hands of the treasurer of the city, town or place wherein the said action or prosecution shall have been instituted, and shall remain at the disposal of the corporation thereof for the public use of the said city, town or place respectively,—And the other moiety shall belong to the person who shall sue for the same,—unless the action be brought by an officer of such corporation,—in which case the whole shall belong to the corporation for the use aforesaid.

XXIII. And be it enacted,—that the foregoing provisions of this act shall have force and effect—upon, from and after the first day of January, in the year of Our Lord one thousand eight hundred and forty-three,—and not before.

7 VICT. CAP. XXV.

An Act to regulate the Inspection and Measurement of Timber, Masts; Spars, Deals, Staves, and other articles of a like nature.

[9th December, 1843.]

WHEREAS it is expedient and necessary that legislative pro- vision should be made for regulating the measurement and culling of timber, masts, spars, deals, staves, and other articles of a like nature, intended for shipment and exportation from this Province and other matters relative to the same,—and the act hereinafter mentioned\* has been found insufficient for attaining the objects for which it was passed:—Be it therefore enacted, &c. (Omitted.— See note on 4 & 5 Vict. c. 15. s. 1.)

Preamble. This act is also permanent.

\* 6 V. c. 7.

XXIII. And be it enacted,—that nothing in this act shall be construed to make it compulsory on the parties interested to cause any lumber to be culled,—but if to be culled in order to determine the respective rights of any parties,—it shall be culled in the manner prescribed by this act,—under the superintendence and control of the supervisor of cullers;—Nor shall any thing herein contained be construed to make it compulsory on any party interested,—to cause any lumber shipped for Exportation—by sea—from the port of Montreal—to be measured or counted,—but if it be measured or counted in order to determine the respective rights of any parties,—it shall be measured or counted in the manner provided by this act:—Provided always—that no lumber—(Except deals, planks and boards exported by the manufacturer thereof)—arriving at the port of Quebec after the first day of January one thousand eight hundred and forty four,—shall be Shipped for Exportation—by sea,—from any place within the said port above the eastern end of the Island of Orleans,—without its being first—measured—or counted—in the manner prescribed by this act,—under the superintendence and control of the said supervisor,—under a penalty equal to—double the market value,—of each article of lumber so illegally shipped,—And such penalty shall be recoverable from the Shipper of such lumber:—Provided always, that, no lumber arriving—at any of the shipping ports of this Province—after the first day of January, one thousand eight hundred and forty-four,—shall be Shipped for Exportation—by sea—from any part of the port of Quebec within

What lumber must be culled or measured before it can be shipped for exportation by sea.

From the port of Montreal.

From the port of Quebec.

Proviso.

the limits aforesaid,—without its being first—measured in the manner required by this act, under the superintendence or control of the said supervisor,—under a penalty equal to—double the market value of each article of lumber so illegally shipped:—

**Penalty.** And such penalty shall be recoverable—from the Owner or Shipper, or from the Master of the vessel on board which such lumber shall have been illegally shipped,—in which latter case it shall, if not forthwith paid, be levied,—as well upon the furniture, tackle and apparel of the ship,—as upon the goods and chattels, or other property of such master.

**How recovered.**

*\* Articles which are not required to be "measured" (as staves) must be "counted" under the first Proviso.*

**Penalties, how recoverable.**

XXX. And be it enacted,—that all the penalties, fines and forfeitures, by this act imposed, shall be sued for,—(except where otherwise provided for)—within twelve months after the fact committed,—and not afterwards,—either in term time, before any of Her Majesty's superior courts of record, or before any other court having civil jurisdiction to the amount of the penalty, fine or forfeiture, within the district wherein the offence shall have been committed,—or in vacation before any justice or judge of such court,—in a summary manner,—and shall also be recoverable,—with costs,—in the same manner as other debts of the same value are recoverable in this Province, by bill, suit, plaint or information;—And one moiety of all such penalties, fines and forfeiture,—(except such as are hereinbefore otherwise applied)—shall be forthwith paid over to the receiver general, and shall form part of the consolidated revenue fund of this Province,—and shall be accounted for to Her Majesty, Her Heirs, and Successors,—through the lords commissioners of Her Majesty's treasury for the time being,—in such manner as Her Majesty, Her Heirs, and Successors shall direct;—And the other moiety shall belong to the party aggrieved, or to the informer or person who shall prosecute or sue for the same.

**And how disposed of.**

*\* This relates to other penalties than those imposed by sect. 23.*

**Time when this act shall take effect, &c.**

XXXIV. And be it enacted,—that this act shall commence and have force and effect,—upon, from and after the first day of January, in the year one thousand eight hundred and forty-four:

4 & 5 VICT. CAP. LXI.

An Act for the protection of Copy-Rights in this Province.

[18th September, 1841.]

**Preamble.**

**W**HEREAS it is expedient to secure to the authors of literary publications, and to engravers, the property of their respect-

ive works, and to make certain provisions on the said subjects ;—  
 And whereas it is expedient to repeal the laws now in force in that  
 part of this Province formerly called Lower Canada, relating thereto,  
 and to make general provision for the whole Province ;—Be it there-  
 fore enacted, &c. (*Omitted.—See note on 4 & 5 Vict. cap. 15.*  
*sect. 1.)*

V. And be it enacted,—that no person shall be entitled to the benefit of this act,—unless he shall—before publication,—deposit a printed copy of such book or books,—map,—chart,—musical composition,—print,—cut,—or engraving,—in the office of the Registrar of the Province,—which officer is hereby directed and required to record the same forthwith in a book to be kept for that purpose, in the words following,—(giving a copy of the title under his signature, to the said author or proprietor, whenever he shall require the same.)

A copy of the work to be deposited in the office of the Provincial registrar, and recorded.  
*Lists of works protected by this act will be furnished to the collectors.*

Province of Canada :—

“ Be it remembered, that on the \_\_\_\_\_ day of \_\_\_\_\_  
 “ in the year \_\_\_\_\_ A. B., of the district of \_\_\_\_\_  
 “ hath deposited in this office, a printed book,—(map,—chart,—or  
 “ otherwise, as the case may be,)—the title of which is in the words  
 “ following, that is to say :—(*insert the title,*) the right whereof he  
 “ claims as author, (*or as proprietor, as the case may be.*) C. D.”

Form of recording.

For which record the officer shall be entitled to receive from the person claiming such right as aforesaid, five shillings, currency,—and the like sum for every copy actually given to such person or his assigns :—And the author shall also deposit a copy of the work for which a copy-right is obtained—in the library of the legislative assembly of this Province.

Fee to the registrar.

VII. And be it enacted,—that if any other person or persons,—from and after the recording of the title of any book or books, according to this act,—shall within the term or terms herein limited,—print,—publish—or Import,—or cause to be printed,—published—or Imported,—any copy of such book or books,—without the consent of the person legally entitled to the copy-right thereof, first had and obtained, by deed duly executed,—or shall, knowing the same to be so printed or Imported—publish,—sell,—or expose to sale—or cause to be published,—sold—or exposed to sale—any copy of such book—without such consent in writing,—Such offender shall forfeit every

Penalty for printing, publishing or importing copy-right works.  
*See also Imp. Act 5 & 6 V. c. 49, s. 4, prohibiting the importation of books prohibited to be imported into the United Kingdom, and 5 & 6 V. c. 47.*

s. 24, 25, declaring what books are so prohibited.

Penalty how recovered and applied.

Penalty on persons publishing, &c., any print of which a copy-right has been obtained.

Penalty how recovered and applied.

Limitation of actions.

copy of such book to the person then legally entitled to the copy-right thereof,—and shall forfeit and pay ten shillings, currency,—for every such sheet which may be found in his possession,—either printed or printing,—published,—Imported,—or exposed to sale,—contrary to the intent of this act;—And one moiety of such penalty shall be to the use of Her Majesty,—and the other to the legal owner of such copy-right,—to be recovered in any court of competent jurisdiction.

VIII. And be it enacted,—that if any person or persons, after the recording of the title of any print,—cut—~~or engraving,~~—map,—chart—~~or musical composition,~~—according to the provisions of this act,—shall, within the term or terms limited by this act, engrave, etch or work, sell or copy,—or cause to be engraved, etched or copied, made or sold,—either in the whole, or by varying, adding to or diminishing the main design, with intent to evade the law,—or shall print—~~or Import~~ for sale,—~~or cause to be printed—~~or Imported~~~~ for sale,—any such map, chart, musical composition, print, cut or engraving, or any parts thereof—without the consent of the proprietor or proprietors of the copy-right thereof, first obtained, as aforesaid,—or knowing the same to be so printed or Imported without such consent,—shall publish,—sell—~~or expose to sale,~~—or in any inanner dispose of any such map, chart, musical composition, engraving, cut or print,—without such consent, as aforesaid,—Then such offender or offenders shall forfeit the plate or plates on which such map, chart, musical composition, engraving, cut or print, shall be copied,—and also all and every sheet thereof, so copied or printed, as aforesaid,—to the proprietor or proprietors of the copy-right thereof,—and shall further forfeit ten shillings, currency—~~for every sheet of such map, musical composition, print, cut or engraving, which may be found in his or their possession,—printed or published, or exposed to sale, contrary to the true intent and meaning of this act;—~~And one moiety of such forfeiture shall go to the proprietor or proprietors,—and the other moiety to the use of Her Majesty;—And such forfeiture may be recovered in any court of competent jurisdiction.

XII. And be it enacted,—that no action or prosecution for the recovery of any penalty under this act, shall be commenced—more than two years after the cause of action shall have arisen.

A C T S  
OF THE  
LEGISLATURE OF LOWER CANADA,

IN FORCE IN THAT SECTION OF THE PROVINCE ONLY.

4 GEO. IV. CAP. XIV.

An Act to authorize the Governor, Lieutenant-Governor, or person administering the Government of the Province, to restore Goods and Vessels seized, to the Proprietor or Proprietors, on the terms and conditions therein mentioned.

[9th March, 1824.]

**W**HEREAS it is expedient,—in order to prevent the delay, inconvenience and expense that are occasioned by the detention of vessels or goods seized under circumstances wherein it would be just and reasonable that relief should be afforded,—that the Governor, Lieutenant-Governor, or person administering the government of this Province, should be authorized,—by and with the advice of His Majesty's executive council of the said Province,—to order any goods or commodities whatever, or any ships, vessels, boats, horses, cattle or carriages,—which shall have been seized as forfeited by any officer or officers of the customs,—or by any other person or persons, by virtue and under the authority of—any Provincial act or ordinance made for the protection of trade,—the benefit of commerce,—or in any respect relating to the department of the customs,—to be restored to the proprietor or proprietors, on the terms and conditions herein-after mentioned:—Be it therefore enacted, &c.,—that in case any goods or commodities whatever,—or any ships, vessels, boats, horses, cattle or carriages,—shall be seized or forfeited,—by virtue or in pursuance of any ordinance or ordinances made and passed by the Governor and legislative council of the late Province of Quebec,—or of any act or acts of the provincial parliament of Lower Canada,—made for the protection of trade,—or the benefit of commerce,—or in any respect relating to the department of customs,—it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the government of this Province for the time being,—by and with the advice of His Majesty's executive council of this Province,—

Preamble.

*Sec 4 & 5 Vict. cap. 14. sect. 20. extending acts of Upper and Lower Canada, not inconsistent with it or repealed by it, to the duties there by imposed, the officers collecting them, &c.*

*\* Under which this act will extend to forfeitures under acts of Canada, but not to those under Imperial acts.*

*Governor may order goods, forfeited for breach of provincial customs' laws, to be restored in certain cases.*

Provided there be no fraud on the part of the owner.

in case satisfactory evidence be given—that the forfeiture arose without any design or intention of fraud in the proprietor or proprietors of such goods or commodities, ships, vessels, boats, horses, cattle or carriages,—to order the same to be restored to such proprietor or proprietors,—And also to order restoration as aforesaid, in cases where the seizure shall have been made by any such officer or officers, or other person or persons as aforesaid,—and it shall be made appear to the satisfaction of His Majesty's executive council of this Province,—that such seizure was occasioned by the proprietor or proprietors of any such goods or commodities, ships, vessels, boats, horses, cattle or carriages, having acted—in conformity with any orders or directions which the Governor, Lieutenant-Governor, or person administering the government of this Province for the time being, shall have deemed it expedient, on any particular emergency, to issue.

Or that he acted under an order made by the Governor.

In cases where the Governor shall exercise the powers granted to him, such goods, &c., shall be restored to the proprietor of the same, on such terms as the Governor, &c., shall direct.

II. And be it further enacted, &c.,—that in any case wherein the Governor, Lieutenant-Governor, or person administering the government in this Province for the time being, by and with the advice of His Majesty's executive council, shall exercise the power hereby vested in him,—such goods or commodities, ships, vessels, boats, horses, cattle or carriages shall be restored to the proprietor or proprietors,—in such manner and on such terms and conditions as under the circumstances of the case shall appear to the Governor, Lieutenant-Governor, or person administering the government,—by and with the advice of the said executive council,—to be reasonable, and as they shall think fit to direct;—And if the said proprietor or proprietors shall comply with the terms and conditions prescribed by the Governor, Lieutenant-Governor, or person administering the government for the time being, by and with the advice of the said executive council,—it shall not be lawful for the officer or officers of the customs, or any other person or persons as aforesaid, who shall have seized such goods or commodities, ships, vessels, boats, horses, cattle or carriages, or any other person or persons whatever on his or their behalf,—to proceed in any manner for the condemnation thereof;—But if such proprietor or proprietors shall not comply with the terms and conditions prescribed by the Governor, Lieutenant-Governor, or person administering the Government as aforesaid, by and with the advice of His Majesty's executive council,—such officer or officers, person or persons, shall be at liberty,

Penalty on the owner not complying with such conditions.

and is and are hereby authorized,—to proceed for the condemnation of such goods or commodities, ships, vessels, boats, horses, cattle or carriages, as if this law had not been made:—Provided always, that if such proprietor or proprietors shall accept the terms, and conditions prescribed by the Governor, Lieutenant-Governor, or person administering the government for the time being, by and with the advice of the said executive council,—such proprietor or proprietors shall not have or be entitled to any recompense or damage,—on account of the seizure or detention of such goods and commodities, ships, vessels, boats, horses, cattle or carriages,—or have or maintain any action whatever for the same; any law, custom or usage to the contrary notwithstanding.

Proviso.

Officers seizing indemnified.

## 9 GEO. IV. CAP. XIV.

An Act to authorize the collection of certain Duties at Montreal.\*

[14th March, 1829.]

WHEREAS inconvenience has been experienced from the necessity of paying at the port of Québec, the duties imposed upon goods imported in vessels arriving from sea and bound for Montreal:—Be it therefore enacted, &c.,—that from and after the passing of this act,—before the unloading at Montreal of any goods, wares or merchandizes imported in vessels arriving from sea and bound for that place,—on which any rates or duties are or shall be imposed by any act or acts of the legislature of this Province,—such rates or duties shall be paid,—or security for the payment thereof given, to the chief officer of His Majesty's customs at Montreal,—in the same manner, and under the same provisions in every respect whatsoever, as such rates or duties might have been paid, or security for the payment thereof given, to the collector of His Majesty's customs at the port of Quebec, before the passing of this act.

Preamble.

See note on 4 Geo. 4. cap. 14. s. 1.

Provincial duties may be paid at Montreal, in the like manner as at Quebec before the passing of this act.

\* This section was in its nature *declaratory*.—For at the time of its passing Montreal formed part of the port of Quebec, (see 45 Geo. 3 c. 12. s. 6.) It is now a port for provincial purposes under the temporary ordinance 2 Vict. (3) c. 19, and provision is made by 4 & 5 Vict. c. 14. s. 14 & 19, for the collection of provincial duties by the collector there. The use of this act is now very doubtful: it is extended to duties under Imp. acts, by 2 Will. 4. c. 3.—But in the Imp. acts 3 & 4 Will. 4. c. 59,—and 5 & 6 Vict. c. 49,—Montreal is mentioned as a Port of entry, tho' for certain purposes only (s. 36); and it may by Order in Council be constituted a *Free Port* or *Free Warehousing Port*, under s. 3 and 48. It may still apply to vessels having goods for both Ports.



law, statute, usage or custom to the contrary thereof in any wise notwithstanding.

The officer of the customs at Montreal to make up his accounts quarterly.

*See as to provincial duties, 4 & 5 Vict. c. 14. s. 19.*

II. And be it further enacted, &c.,—that such chief officer of His Majesty's customs at Montreal shall make up, quarterly, a detailed and accurate account,—sworn to by him before one of the justices of the court of King's bench for the district of Montreal,—of all the monies by him collected at Montreal by virtue of this act during the preceding quarter,—and shall, with all convenient speed thereafter transmit such account—and pay over such monies—to the receiver general of the Province for the time being,—to be applied and accounted for as is by law provided respecting the rates and duties collected at the port of Quebec.

2 WILL. IV. CAP. III.

An Act to extend the provisions of a certain Act therein mentioned, and to authorize the Collection of certain Duties at Montreal.

[25th February, 1832.]

Preamble.  
Act 9 Geo. 4, Cap 14, extended to duties imposed by the Imperial acts.

*See notes on that act.*

**W**HEREAS it is expedient to extend the provisions of a certain act, &c.; (9 Geo. 4. cap. 14.) to duties imposed by any act or acts of the Imperial parliament:—Be it therefore enacted, &c.,—that the said act, &c., (9 Geo. 4. cap. 14.) and the several enactments, requirements, clauses and provisions thereof, shall extend and the same are hereby extended—to all duties imposed by any act of the Imperial parliament,—in as full and ample a manner as to any duties imposed or to be imposed by any act of the provincial legislature.

6 WILL. IV. CAP. XXIV.

An Act to regulate and establish the Salaries of the Officers of the Customs at the Inland Ports in this Province, and for other purposes therein mentioned.—(Temporary.)

[18th November, 1835.]

MOST GRACIOUS SOVEREIGN,

Preamble.

*See note on 4 Geo. 4. cap. 14. sect. 1.*

**W**HEREAS it is expedient to regulate and establish the salaries or other emoluments of the officers in the collection of the revenue, at the several Inland Ports of the Province, as well as the incidental expenses attending that service :—May it therefore please

Your Majesty, that it may be enacted, and be it enacted, &c.,—that it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the government of this Province for the time being,—by warrants under his hand, to order—that out of the unappropriated monies which now are or hereafter may come into the hands of the receiver general of this Province,—there be paid the sums hereinafter mentioned,—to the officers employed in the collection of the revenue at the several Inland Ports of the Province,—and for the incidental expenses attending that service,—for and during the continuance of this act,\* and no longer; that is to say:—For the annual salary of the collector at the port of Saint John, a sum not exceeding four hundred pounds, currency;—for the annual salary of the gauger, who is also to act as clerk to the collector at the same port, a sum not exceeding one hundred pounds, currency;—for the annual salary of two land waiters at the same port,—at the rate of seventy pounds, currency, each,—a sum not exceeding one hundred and forty pounds, currency;—for the annual salary of one land waiter at Lacole, a sum not exceeding fifteen pounds, currency;—for the annual allowance to the collector at the port of Saint John, for rent of the custom house, a sum not exceeding forty pounds, currency;—for the annual salary of the collector and inspector of merchandize at the port of Côteau du Lac, a sum not exceeding four hundred pounds, currency;—for the annual salary of the comptroller at the same port, to be stationed as deputy on the Ottawa, a sum not exceeding two hundred pounds, currency;—for the annual salary of two land waiters at the same port,—at the rate of thirty pounds, currency, each,—a sum not exceeding sixty pounds, currency;—for the annual allowance of the collector at the same port, for rent of custom house, a sum not exceeding thirty-six pounds, currency;—for the annual allowance to the collector and land waiter at the same port, for a boat and hands, a sum not exceeding sixty pounds, currency;—for the annual allowance to the collector at the port of Stanstead, for rent of the custom house and all other contingencies whatever, a sum not exceeding twenty-five pounds, currency;—for the commission of the collector at the port of Stanstead upon the duties collected, such sum as the said commission may amount to at the rate of fifty per cent. upon the amount collected,—provided that such commission shall not exceed the annual sum of one hundred pounds, currency;—for the annual salary of one land waiter at

Governor authorized to grant warrants for the salaries of certain officers of the customs.

\* See sect. 24 and note.

Sums allowed for salaries and incidental expenses.

Stanstead, a sum not exceeding fifteen pounds, currency;—for the commission of the collector at the port near the bridge on the Portage river, on the Kennebec road, in the county of Beauce, upon the duties collected, such sum as the said commission may amount to, at the rate of fifty per cent. upon the amount collected,—provided that such commission shall not exceed the annual sum of one hundred pounds, currency;—for the annual allowance to the collector at the port of Beauce, for rent of a custom house and all other contingencies whatsoever, a sum not exceeding twenty five pounds, currency;—the said salaries and allowances to be reckoned from the first of May of the year one thousand eight hundred and thirty-five.

Proviso.

See Tables.

Salaries to be in lieu of all fees.

Proviso.

II. And be it further enacted, &c.,—that the salaries and allowances hereby established and granted to several officers of the inland ports of entry,—shall be in lieu and stead of all other fees or allowances whatsoever;—and the said salaries and allowances shall be paid to the said officers respectively, by warrants under the hand of the Governor, Lieutenant-Governor, or person administering the government of the Province for the time being:—Provided always, that no such warrant shall be issued in favor of any such collector or comptroller, for any sum to them due by virtue of this act,—until a certificate be granted by the proper officer,—that the quarterly accounts of duties received by such collector,—accompanied by receipts from the receiver general of the Province for the total amount collected—shall have been duly transmitted.

Collectors and comptrollers at certain inland ports, to give security for the due performance of their duties.

See 4 & 5 Vict. c. 91, s. 13, &c. as to the mode of giving such security.

III. And be it further enacted, &c.,—that from and after the first day of May next,—no person shall perform the duties of collector or of comptroller at Saint John's—or at Côteau du Lac,—or of collector at Stanstead—or at La Beauce,—until after he shall have given security to His Majesty, His Heirs and Successors, for the due performance of the duties of such offices respectively, that is to say, the collectors at Saint John's—and at Côteau du Lac,—in the sum of two thousand pounds, currency, and the comptroller, at the last mentioned port, in the sum of one thousand pounds, currency,—and the collectors at Stanstead—and La Beauce,—in the sum of five hundred pounds, currency;—and the condition of the bond shall be,—that the person giving the same shall well and faithfully perform each and every of the duties of his office,—and shall faithfully pay over all monies which he shall collect or receive in the performance

of his duties;—and the King, or any person whosoever, who may sustain injury from the non-performance of the conditions aforesaid, may avail himself of such bond.

IV. And be it further enacted, &c.,—that every bond entered into under the requirements of this act,—shall be made double—and shall be taken by the Secretary of the Province;—and one part thereof shall be deposited in the office of the prothonotary or clerk of the court of King's bench, or provincial court, of the district in which each of the said officers shall respectively perform the duties of his office,—and the other part shall be deposited in the archives of the provincial secretary;—and any person shall be entitled to communication of such bond and to have a copy thereof, at any such place of deposit,—on paying one shilling, currency, for each communication, and five shillings, currency, for each copy.

Bonds to be made double, &c.

But see note on sect. 3.

V. And be it further enacted, &c.,—that before the taking or receiving of the bond, suretyship or *cautionnement* required by this act,—notice in writing shall be given to His Majesty's attorney general,—or in his absence to the solicitor general,—three days at least before the time of giving such bond or suretyship, and one additional day for each and every ten leagues distance between the place of residence of the attorney or solicitor general, as the case may be, and the place where such bond or suretyship shall be intended to be given,—specifying the day, hour and particular place of giving such bond or suretyship,—and the names, additions and abode of the persons intending to become sureties:—And no such bond or suretyship shall be taken or received—until after due proof upon oath shall have been made of the giving of such notice in writing;—which proof of notice shall remain of record in the office of the secretary of this Province,—and communication thereof shall at all times be given *gratis*, to any person applying for the same:—Provided always, that such security shall not be held valid—until the sureties shall have justified their sufficiency to the amount in which they shall be respectively liable.

Before the bond is executed, notice to be given to the attorney general, or in his absence to the solicitor general.

This provision is not in 4 & 5 Vict. c. 91. but is not inconsistent with that act.

Proviso: Sureties to justify.

VI. And be it further enacted, &c.,—that in case any person or persons who shall have become surety or sureties for any of the said officers under the requirements of this act,—shall afterwards die,—or become insolvent, *en déconfiture*,—or depart from this Province with

In case of the death, insolvency, &c., of the sureties, officers to give new securities.

*This is more stringent than sect. 6 of 4 & 5 Vict. c. 91, but not inconsistent with it.*

Penalty on persons performing the duty without having given security.

*See also 4 & 5 Vict. cap. 91. s. 5.*

Cases in which after the death, removal or resignation of any officer, their sureties shall be exonerated.

*The act 4 & 5 Vict. cap. 91 contains no similar provision.*

Boats from Upper Canada where to enter and report.

the intent of establishing his domicile elsewhere,—the said officer for whom any such person or persons had become surety or sureties, shall,—within one calendar month,—give fresh security in the manner and to the amount hereinbefore required;—and duplicates of the act of every such new suretyship shall be transmitted and deposited as hereinbefore enacted and required.

VII. And be it further enacted, &c.,—that every person who shall presume to do and perform any duty belonging to the office of any of the said officers,—without having first given security as required by this act,—or who, having given such security, shall refuse or neglect to renew the same in any of the cases requiring such renewal under the requirements of this act;—and shall continue to fulfil the duties of the said office after such refusal or neglect,—shall be dismissed from the said office,—and shall forfeit and pay for the said offence, a sum of five hundred pounds, currency, to be recovered, with costs of suit, in any court of King's bench, by action of debt, bill, plaint or information;—one moiety of which penalty shall go to His Majesty, and the other moiety to any person or persons who shall sue for the same, within six months after the offence shall have been committed.

VIII. And be it further enacted, &c.,—that when any of the said officers shall die,—be removed from,—or resign his office, and that within the space of eighteen months from and after such death, removal or resignation,—no misbehaviour shall appear to have been committed by such officer in the execution of his said office,—then and in such case,—at the end of the said eighteen months,—the bond or suretyship so entered into by his said sureties shall become void and of no effect as to such sureties, to all intents and purposes whatsoever;—but such officer, his heirs, executors, administrators or curators, respectively, shall not be exonerated if misbehaviour shall afterwards be discovered and established.

IX. And be it further enacted, &c.,—that all and every the boats belonging to any of His Majesty's subjects,—and coming from the Province of Upper Canada into this Province,—shall enter and report at the port of Coteau du Lac, or any other port or ports hereafter to be established, according to law.

X. And be it further enacted, &c.,—that any person in charge of any bateau, boat, or other vessel,—or of any land carriage conveying goods to Upper Canada,—shall deliver to the collector of the customs at Côtéau du Lac, (or to the comptroller to be stationed on the Ottawa, if they shall be conveyed by that route.)\*—a statement shewing the quantity and value of the different kinds of goods, wares and merchandize, in the form of the schedule annexed to this act,—under a penalty of forty shillings, currency, on any such person who shall present a false statement,—or shall pass by without delivering such statement as aforesaid;—And such penalty shall be recoverable with costs, before any one or more justices of the peace,—on the evidence of one or more credible witnesses,—by seizure and sale of the goods and chattels of the defendant, under the warrant of such justice or justices of the peace;—And one moiety of such penalty shall belong to the prosecutor, and the other moiety to His Majesty.

Persons in charge of boats &c with goods to Upper Canada, to deliver a statement shewing the quantity and value of the goods.

\* But see the note on the schedule.

Penalty how to be recoverable.

XI. And be it further enacted, &c.,—that the hours of public business at the custom-house at the several inland ports of this Province, shall be,—from the first of April to the first of December, from seven o'clock in the morning till five in the afternoon,—and from the first of December to the first of April, from eight o'clock in the morning till four in the afternoon.

Hours of public business at the custom-houses.

XII. And be it further enacted, &c.,—that the collector of the customs at the several inland ports of this Province, shall respectively,—within fifteen days after the expiration of each quarter,—transmit to the proper officer their accounts of the duties by them received,—with the receipts of the receiver general for the whole sum levied during the quarter;—And it shall be the duty of the collector of the customs at all the different ports—now or to be hereafter established in this Province,—to make up to the thirty-first of December in every year, detailed statements of the exports and imports at their respective ports, to be laid before the different branches of the legislature;—also a statement of the number of Passengers arrived at their respective ports during the same period, to be also laid before the legislature;—And the collector at Coteau du Lac shall also distinguish the imports and exports to and from Upper Canada, from those to and from the United States.

Collectors to transmit their accounts after the expiration of each quarter to the proper officer.

See also 4 & 5 Vict. cap. 14. s. 19.

XIII. And be it further enacted, &c.,—that it shall be lawful for the Governor, Lieutenant-Governor, or person administering the Governor may advance a cer-

tain sum of money to defray the expense of printing blank registers.

Proviso.

government for the time being,—by warrant under his hand and out of any unappropriated monies in the hands of the receiver general,—to advance and pay a sum not exceeding one hundred pounds, currency,—to defray the expense of printing blank registers and forms of accounts for the use of the officers at the several ports of entry :— Provided always, that the said printing shall be done by contract, after an advertisement for tenders shall have been inserted during two weeks, in one of the newspapers published in the city of Quebec ;— And the lowest tender shall be accepted,—and a sufficient number of copies thereof shall be printed and shall remain in reserve at the proper office at Quebec,—for the purpose of being transmitted to the several ports of entry as need shall be,—and under such regulations as are adopted by the commissioners of customs with respect to the collector of the customs at Quebec.

Officers at Montreal and at the inland ports, may transmit their duties in bills of exchange.

\* *The office of the receiver general is now at Montreal.*

XIV. And be it further enacted, &c.,—that it shall be lawful for the collector of the customs at Montreal, —and for the collectors at the several inland ports of entry in this Province, respectively,—to transmit to the receiver general the amount of the duties by them collected, in bills of exchange ;—each of the said officers remaining, nevertheless, responsible for the amount so by him transmitted, until such bills of exchange shall have been paid ;—and the sum actually paid as premium on such bills of exchange shall be allowed to the said officers, respectively,—and they are hereby authorized to charge the same in their respective quarterly accounts.

Duty of the receiver general on the transmission of bills of exchange received by him from the collectors of customs.

\* *See note on sect. 14.*

XV. And be it further enacted, &c.,—that it shall be the duty of the receiver general of this Province to cause all bills of exchange transmitted to him by the collector of the customs at Montreal, —or by the collectors at the several inland ports of entry in this Province,—to be presented for payment when due ;—And if he shall fail so to present any such bill,—or to protest the same, in conformity to the provisions of this act,—the said receiver general shall be responsible for the loss arising to the Province on such bills of exchange,—and the officer or officers of the customs who may have transmitted the same to him, shall be discharged from all responsibility for such loss.

Governor empowered to pay certain sums of money to tide-

XVI. And be it further enacted, &c.,—that it shall be lawful for the Governor, Lieutenant-Governor, or person administering the government, to pay—by warrant under his hand, out of any unappropriated

monies in the hands of the receiver general,—a sum not exceeding fifty pounds, currency, to each of the two established tide-waiters at the port of Quebec, being the amount of their respective salaries for the year now last past, and the same annual allowance during the continuance of this act,\*—and such further sum as may be necessary for the purpose of paying to the tide-waiters, respectively, an allowance of five shillings a day for every day they shall be actually employed on board any vessel after the passing of this act;—also a sum not exceeding two hundred and sixty-six pounds, thirteen shillings and four pence, currency, to John Simpson, collector at Côteau du Lac, as arrears of salary due to him from the first of May, one thousand eight hundred and twenty-six, to the first of January, one thousand eight hundred and twenty-nine;—a sum not exceeding one hundred and twenty-five pounds, currency, to William Doble Lindsay, late comptroller at the port of Saint John's, as arrears of salary due to him from the first of May, one thousand eight hundred and thirty-five, to the first of March, one thousand eight hundred and thirty-six.

waiters and certain arrears of salary.

\* See sect. 24, and note.

This part of the sect. can have no effect now.

XVII. And be it further enacted, &c.,—that no collector, comptroller, searcher, or other officer or person whatsoever—concerned or employed in the collection or management of the customs,—or of any branch or portion thereof,—shall vote at any election of a member or of members to serve in the assembly of this Province;—And if any person hereby forbidden to vote as aforesaid, shall nevertheless, while he shall hold,—or within twelve calendar months after he shall have ceased to hold—any such office as aforesaid,—vote at any such election, contrary to the true intent and meaning of this act, the vote so given shall be null and of no effect,—and the person so offending shall incur a penalty of—one hundred pounds, currency,—(one moiety whereof shall go to the prosecutor, and the other moiety to His Majesty;) recoverable with costs, before any quarter sessions of the peace for the district wherein the offence shall have been committed, or for the district in which the offender shall reside,—and levied on the goods and chattels of such offender, under the warrant of such court;—and each and every person so convicted shall thenceforth and for ever be incapable of holding any place of confidence under His Majesty's government;—Nor shall any such officer be elected or appointed a member of any branch of the provincial parliament,—or sit or vote therein,—under a penalty of five hundred

No officer of the customs, to vote at an election of a member of the assembly, nor to be a member of the legislature.

But see 7 Vict. cap. 65. sect. 1 and 3. Also sect. 12, repealing all acts and provisions of law inconsistent with the said act.

Penalty.



pounds, currency,—for each day he shall sit or vote in the house of assembly,—or in the legislative council of this Province;—such penalty shall be recoverable in the same manner as that hereinbefore imposed.

Limitation of actions.

XVIII. And be it further enacted, &c.,—that any prosecution, founded on any contravention of the preceding section, shall be commenced within twelve calendar months from the commission of the offence, and not afterwards.

See note on sect. 17.

Importers of goods to make entry within a certain time. Duty of the custom house officers if such entry be not made.

XIX. And be it further enacted, &c.,—that every importer of any goods shall—within fourteen days after the arrival of the ship importing the same,—make an entry inwards of such goods,—and shall within such time land the same;—and in default of such entry and landing, it shall be lawful for the officers of the customs to convey such goods to the King's warehouse;\*—And whenever the cargo of any ship shall have been discharged, with the exception of a small quantity of goods,—it shall be lawful for the officers of the customs to convey such remaining goods,\*—and at any time to convey any small packages or parcels of goods, to the King's warehouse, although such fourteen days shall not have expired,—there to be kept waiting the due entry thereof, during the remainder of such fourteen days;—And if the duties due upon any goods so conveyed to the King's warehouse shall not be paid within six months after such fourteen days shall have expired, together with all charges of removal and warehouse rent, the same shall be sold,—and the produce thereof shall be applied for the payment of freight and charges, next of duties, and the surplus, if any, shall be paid to the proprietor of the goods.

\* See also 4 & 5 Vict. c. 14.

s. 21. which is in nearly the same terms as this sect., except that part between the marks

\*—Neither this nor the two following sections, are limited exclusively to Inland Ports.

XX. This section, which substituted declarations for oaths, is superseded: the act 4 & 5 Vict. c. 14, requiring declarations only in the cases referred to. And as to Imp. acts, see 5 & 6 W. 4. c. 62.

The unshipping, weighing &c., of goods to be at the expense of the importer.

XXI. And be it further enacted, &c.,—that the unshipping, carrying and landing of all goods,—and bringing of the same to the proper place after landing, for examination or for weighing,—and the putting the same into the scales, and the letting out of and from the scales, after weighing,—shall be performed by or at the expense of the importer.

XXII. And be it further enacted, &c.,—that every person to whom shall be entrusted the expenditure of any portion of the monies hereby appropriated,—shall make up detailed accounts of such expenditure, shewing—the sum advanced to the accountant,—the sum actually expended,—the balance, if any, remaining in his hands,—and the amount of the monies hereby appropriated to the purpose for which such advance shall have been made, remaining unexpended in the hands of the receiver general;—and that every such account shall be supported by vouchers, therein distinctly referred to by numbers corresponding to the numbering of the items in such account,—and shall be made up to, and closed on the tenth day of April and the tenth day of October, in each year during which such expenditure shall be made,—And shall be attested before a justice of the court of King's bench,\* or a justice of the peace,—and shall be transmitted to the officer whose duty it shall be to receive such account, within fifteen days next after the expiration of the said periods respectively.

Detailed accounts of the expenditure of the money to be made up and transmitted to the officer whose duty it is to receive such account.

\* Or Queen's Bench, under 7 Vict. c. 16.

XXIII. And be it further enacted, &c.,—that the due application of the monies appropriated by this act, shall be accounted for to His Majesty, His Heirs and Successors,—through the lords commissioners of His Majesty's treasury for the time being,—in such manner and form as His Majesty, His Heirs and Successors shall direct;—And that a detailed account of the expenditure of all such monies shall be laid before the several branches of the legislature,—within the first fifteen days of the next session thereof.

Application of the money to be accounted for to His Majesty and to the legislature.

XXIV. And be it further enacted, &c.,—that this act shall continue and be in force—until the first day of May, one thousand eight hundred and forty,—and no longer.

But see 3 & 4 V. c. 15. s. 7. continuing it to 1st. Novr. 1845.

SCHEDULE.

Statement shewing the quantity and value of the different kinds of goods, wares and merchandizes shipped or laden on board the boat or carriage,

Master, bound for

in Upper Canada.

For obvious reasons, this statement has not been required since the Union.

ARTICLES.	Quantity and Number.	Value on which duty was paid at Quebec, (if known.)	Invoice value.
Value of goods, wares or merchandize subject to an <i>ad valorem</i> duty at Quebec.			
Jamaica spirits or rum.	gallons.		
Gin, brandy, or cordials.	do.		
Madeira wines.	do.		
Other wines.	do.		
Coffee.	pounds.		
Bohea tea.	do.		
Hyson do.	do.		
Hyson skin, young hyson, twankay, souchong, and other teas.	do.		
Playing cards.	packs.		
Loaf sugar.	pounds.		
Muscovado sugar.	do.		
Molasses.	gallons.		
Salt.	bushels.		
Pimento.	pounds.		
Tobacco.	do.		
Passengers.	number.		

6 WILL. 4. CAP. XXXV.

An Act to provide for the medical treatment of sick Mariners.—  
(Temporary.)

[21st March, 1836.]

MOST GRACIOUS SOVEREIGN,

Preamble.

**W**HIEREAS it is expedient to make provision for the relief and medical treatment of sick sailors and mariners, on board vessels arriving at any port in this Province,—and for that purpose it is expedient to impose a certain rate or duty payable by the mas-

ters of such vessels, for the purpose of creating a fund for defraying the expense of the medical care and attendance of such sailors and mariners:—May it therefore please Your Majesty, that it may be enacted, and be it enacted, &c.,—that there shall be raised, levied and collected a rate or duty payable in the manner hereinafter prescribed,—by the master or person in command of every vessel—arriving in either of the ports of Quebec and Montreal,—from any port out of the limits of this Province;—And such rate or duty shall be one penny, currency, for every ton which such vessel shall measure,—and shall be paid—by the master or person in command of such vessel or by some person on his behalf;—to the collector or other chief officer of the customs—at the port at which such vessel shall be first entered,—and at the time of making such first entry— which shall contain on the face of it the measure and tonnage of such vessel;—And no such entry shall be deemed to have been validly made, or to have any legal effect whatever,—unless such rates or duties be so paid as aforesaid;—And the monies so received shall be paid by such collector or chief officer—to the receiver general of the Province,—for the purposes hereinafter mentioned.

A duty laid on vessels for the purposes of this act.

The Duty.

\* See Imp. act 5 & 6 Will. 4. c. 56, 4<sup>c</sup>.

Entry not to be valid until the duty be paid.

*Sections II, III and IV, relate merely to the appropriation of such monies and the accounts of their expenditure.*

V. And be it further enacted, &c.,—that this act shall continue and be in force until the first day of May, one thousand eight hundred and forty, and no longer.

But see 3 & 4 V. c. 15. s. 7. continuing it to 1st Novr. 1845.

45 GEO. III. CAP. XII.

An Act for the better regulation of Pilots and Shipping in the Port of Quebec, and in the Harbours of Quebec and Montreal, and for improving the Navigation of the River Saint Lawrence, and for establishing a Fund for decayed Pilots, their Widows and Children.

[25th March, 1805.]

**W**HEREAS the regulation of pilots and shipping in the port of Quebec and the harbours of Quebec and Montreal,—and the improvement of the navigation of the river Saint Lawrence,—are objects of great importance to the commerce of this Province:—Be it therefore enacted, &c., (*Omitted.—Of this and the following acts of Lower Canada, such portions only are inserted as impose duties, or relate to the Officers of the Customs, including the Naval Officer.*)

Preamble.

Every branch pilot authorized to demand certain rates for pilotage.

But see 51 G. 3. c. 12. s. 8. &c. and see also 2 G. 4. c. 7.

The rates.

See the acts herein after inserted, under which a certain per centage is payable to the Naval officer on amount of Pilotage.

VIII. And be it further enacted, &c.,—that from and after the passing of this act,—it shall be lawful for every branch pilot to ask, demand and receive—of and from all and every person or persons who shall employ him to pilot any ship or vessel in the river Saint Lawrence, the rates of pilotage following; that is to say :—for a ship or vessel, from or above the island of Bic, up to the bason or harbour of Quebec, sixteen shillings, currency, for every foot of water that such ship or vessel draws ;—for a ship or vessel from the bason or harbour of Quebec to the island of Bic, or where the pilot shall be discharged in the river below Quebec, fourteen shillings, currency, for every foot of water that such ship or vessel draws ;—for a ship or vessel from the bason or harbour of Quebec,—to the town of Three-Rivers, and including from the town of Three-Rivers down to the bason or harbour of Quebec,—if the said ship or vessel shall not exceed two hundred tons measurement, by the register thereof, seven pounds, ten shillings, currency, in all,—if above two hundred tons, and not exceeding two hundred and fifty tons, ten pounds, currency, in all,—and if above two hundred and fifty tons, twelve pounds, ten shillings, in all ;—for a ship or vessel from the bason or harbour of Quebec to the harbour of Montreal, or to any place beyond Three-Rivers, and including from thence down to the bason or harbour of Quebec, double the rates above respectively mentioned for a ship or vessel from the bason or harbour of Quebec to the town of Three-Rivers and from thence down ;—all which rates are hereby meant and intended to include—fourteen days for the pilot to remain on board,—after the arrival of the ship or vessel at the extent of her destination upwards;—if he shall, by the master or commander thereof, be required to remain so long ;—and if a pilot shall,—at the request of the master and commander,—remain longer than fourteen days,—then he shall be entitled to an allowance of five shillings per day for the extra time,—and in both cases, or in either case, be found in provisions as customary.

But see 51 G. 3. c. 12. s. 10. all being this.

Additional pilotage in certain cases.

Of the Privy House of Quebec.

IX. Provided always, and it is further enacted,—that the master, deputy master and wardens of the said corporation, or any three or more of them, shall and they are hereby authorized to fix—an additional allowance to the above rates of pilotage,—to be made to pilots who,—after the tenth day of November—or before the first day of May—in any year,—shall go on board ships or vessels bound to or

from the harbour of Quebec,—and such additional allowance to alter from time to time, as may be found proper and expedient;—And they are hereby further authorized to fix, if need be, from time to time, the rates to be allowed to pilots for removing ships or vessels from one part of the harbour of Quebec to any other part thereof,—after the pilot shall have been discharged from any such ship or vessel,—or after being moored in the harbour or fastened to a wharf on arrival from sea:—Provided also,—that when a pilot or pilots shall have piloted any ship or other vessel to Three-Rivers,—or to any part above Three-Rivers,—or to the harbour of Montreal,—only, then and in such case he or they shall be entitled to two-third parts of the rates herein respectively provided for pilotage up and down, and no more;—And for piloting any ship or other vessel, from any of the places abovementioned down to the harbour of Quebec,—there shall be allowed and paid one-third of the aforesaid rates, and no more, as the case may be.

Pilotage on vessels up to the harbour of Montreal and thence down to Quebec, &c. But this proviso is repealed by 51 G. 3. c. 12. s. 15.

X. And be it further enacted, &c., that at the expiration of five years after the passing of this act, there shall be allowed and paid to branch pilots—for and below the harbour of Quebec,—twelve and a half *per centum* in addition to the rates of pilotage allowed as before mentioned;—And from the period when such addition shall take place,—there shall be paid by every pilot;—whether for above or below Quebec,—to the fund hereinafter mentioned, one shilling in the pound, instead of eight pence as hereinafter prescribed.

After five years, twelve and a half per cent more is allowed pilots, and one shilling in the pound to be paid by each pilot to the fund.

XIII. And be it further enacted, &c.,—that if the master of any ship or vessel coming to the harbour of Quebec,—not having on board a branch pilot,—shall refuse to receive on board and employ any branch pilot who shall offer to go on board and serve as such, in the river St. Lawrence,—the master of such vessel shall pay to such branch pilot,—who shall have so offered himself,—half pilotage to the harbour of Quebec,—from the place at which such pilot shall have so offered;—Provided always, that no master of any coasting vessel or river craft,—when employed within any part of the gulf or river of St. Lawrence,—or when bound to or from the Labrador fisheries,—shall be obliged to take or receive on board, a pilot;—any thing herein contained to the contrary notwithstanding.

Masters of vessels refusing to receive a branch pilot, to pay half pilotage.

Not to extend to the master of any coasting vessel, &c.

List of pilots to be delivered annually to the collector of Quebec.

\* *But see as to those above Quebec, 2 V. (3) c. 19.*

Duties to be paid on vessels for the purposes of the trinity house and of this act.

\* *But see also, 2 Geo. 4. c. 7. s. 6 & 11—2 V. (3) c. 19. s. 25—4 & 5 V. c. 15. s. 12, 13, 14, 15, & 18.*

\* *That is for every foot the vessel draws.*

How to be paid over and applied.

\* *But see also, 2 Geo. 4. c. 7. s. 6 & 11—2 V. (3) c. 19. s. 34—4 & 5 V. c. 15. s. 18.*

XVII. And be it further enacted, &c.,—that a list of all branch pilots of the port of Quebec,—specifying their names,—and whether they have branches to serve as pilots above—or below—the bason and harbour of Quebec,—with their ages and places of residence,—shall annually be delivered in the month of March in every year, signed by the master or deputy master, and by one or more of the wardens of the said trinity house of Quebec,—to the collector of the customs of the said port of Quebec,—which list by the said collector shall be put up in some public place of the custom house of the said port of Quebec.

XXIV. And be it further enacted, &c.,—that it shall be lawful for the Naval Officer of the port of Quebec, and he is hereby authorized and required,—before clearing any ship or vessel from his office, outwards,—to ask, demand and receive—of and from the master or commander of every such ship or vessel,—the additional sum of two shillings and six pence, currency, per foot, for every foot for which the said master or commander is bound by law to pay to the person or persons piloting the same, between the island of Bic up to the bason or harbour of Quebec,—and also an additional sum of two shillings and six pence, currency, per foot for every foot for which the said master or commander is bound, by law, to pay to the person or persons piloting the same from the bason or harbour of Quebec to the island of Bic;—And also, to ask, demand and receive—from the master or commander of every such ship or vessel—as shall pass the bason of Quebec for the town of Three-Rivers,—or upwards,—the further sum of two pounds, currency,—if the said ship or vessel shall be, by the register thereof, one hundred tons measurement, and not exceed one hundred and fifty tons,—of three pounds, currency, if the said vessel shall be above one hundred and fifty tons, and not exceed two hundred tons,—of four pounds, currency, if the said vessel shall be above two hundred tons, and not exceed two hundred and fifty tons,—and of five pounds, currency, if the said vessel shall exceed the measurement of two hundred and fifty tons:—And all sums so received, shall be paid,—quarterly,—by the said naval officer to His Majesty's receiver general of this Province,—and shall be applied, as well as the monies already in his hands collected from the masters and commanders of ships and vessels for similar purposes,—by the said corporation of the trinity house of Quebec,—for improving the navigation of the river Saint Lawrence, from the first

rapid above the city of Montreal, downwards,—and for the other purposes authorized by this act,—under the warrants to be from time to time issued by the Governor, Lieutenant-Governor or person administering the government of this Province, directed to the said receiver general.

## 47 GEO. III. CAP. X.

An Act to amend an act passed in the forty-fifth year of the Reign of His present Majesty, intituled, *An Act for the better regulation of Pilots and Shipping in the Port of Quebec, and in the Harbours of Quebec and Montreal, and for improving the Navigation of the River Saint Lawrence, and for establishing a Fund for decayed Pilots; their Widows and Children.*

[16th April, 1807.]

**W**HEREAS, by an act passed in the forty-fifth year of the reign of His present Majesty, intituled, *An act, &c.*, (45 Geo. 3. *cip* 12.) a certain fund was established for the relief of decayed pilots, their widows and children, to be known by the name of The decayed pilot fund, and to which fund the pilots were obliged to contribute, according to the rates and in the manner therein mentioned; And whereas the mode prescribed for enforcing the payment of the said contribution has by experience been found expensive and ineffectual, and it is desirable that more certain and efficient means be provided for assuring the regular payment thereof:—Be it therefore enacted, &c.,—that from and after the passing of this act,—the payment in the first instance to the clerk of the corporation of the Trinity house of Quebec, of the contribution by branch pilots to the said decayed pilot fund, of eight pence in the pound for a certain period—and of one shilling in the pound thereafter,—out of the pilotage money,—shall be discontinued,—and in lieu thereof,—it shall be lawful for the Naval Officer of the port of Quebec, and he is hereby authorized and required,—before clearing any ship or vessel from his office outwards,—to ask, demand and receive from the master or commander of every such ship or vessel,—over and above the monies now by the said Naval Officer receivable under the abovesaid act,—a further sum of eight pence in the pound, during the term of five years from the passing of the abovesaid act,—and of one shilling in the pound after the expiration of the said term,—out of every sum

Preamble.

Act 45 Geo. 3. c. 12, cited.

Naval Officer to receive from the master of any vessel, a sum of money out of the pilotage, before such vessel shall be cleared out.



and sums of money which the pilot of such ship or vessel has received,—or is entitled to receive,—for the pilotage thereof,—from the said master or commander,—as well for the preceding passage from Bic to or above Quebec,—as for the passage from or above Quebec to Bic, as the case may be.

Masters, &c., of vessels authorized to stop such sum out of the pilotage.

\* For the amount see 45 G. 3. c. 12, and notes.

Of which the harbour master shall give notice.

Poundage on the pilotage of vessels belonging to His Majesty.

Proviso.

Naval officer to pay over quarterly the money by him received. Less his fees.

\* But see 2 G. 4. c. 7. s. 6, reducing his allowance.

II. And be it further enacted, &c.,—that the master or commander of every ship or vessel—(not belonging to His Majesty) is hereby authorized and required—to stop and retain—eight pence in the pound during the term abovesaid,—and one shilling in the pound thereafter, out of every sum and sums of money accruing and payable for the pilotage of the ship or vessel by him commanded,\*—as well for the passage of the same from Bic to or above Quebec,—as for the passage from or above Quebec to Bic;—and every poundage so required to be stopped and retained, shall,—by every such master or commander,—be paid over to the Naval Officer of the port of Quebec,—before that the ship or vessel by him commanded shall be cleared outwards;—And it shall be the duty of the harbour master of Quebec—to give or cause to be given notice to the master or commander of every such ship or vessel which shall hereafter arrive at Quebec,—that it is incumbent upon him to make such stoppage and retention of poundage upon pilotage:—Provided always that the poundage upon the pilotage—of ships or vessels belonging to His Majesty,—shall still continue to be paid and be payable to the clerk of the abovesaid corporation, in the manner and form prescribed by the above recited act:—And provided further,—that the right of action for recovery of arrears of poundage which have already accrued and are become due, shall continue the same as if this act had not been made.

III. And be it further enacted, &c.,—that all sums of money received, as abovesaid by the said Naval Officer for the said decayed pilot fund,—shall by him be paid quarterly—(first deducting and retaining therefrom for his trouble in receiving and paying the same, one shilling in the pound,)\*—to the treasurer of the said corporation of the trinity house of Quebec,—to be applied in conformity to the provisions in the aforementioned act respecting such monies.

## 51 GEO. III. CAP. XII.

An Act to amend an Act passed in the forty-fifth year of His Majesty's Reign, intituled, *An Act for the better regulation of Pilots and Shipping in the Port of Quebec and in the Harbours of Quebec and Montreal, and for improving the Navigation of the River Saint Lawrence, and for establishing a Fund for decayed Pilots, their Widows and Children.*

[21st March, 1811.]

**W**HEREAS experience has shewn that the provisions of the act passed in the forty-fifth year of His Majesty's reign, intituled, *An act, &c.*, (45 Geo. 3. cap 12.) are inadequate to the objects for which the said act was passed, and that it is necessary to amend the same:—Be it therefore enacted, &c., *Omitted.*—See note on 45 G. 3. c. 12. s. 1.

Preamble.  
Act 45 Geo. 3,  
c. 12. cited.

**VIII.** Whereas it has been the practice of several pilots to cruise for and board ships arriving from sea, above the rendezvous appointed by law, and in some instances within a few miles of the harbour of Quebec, for which service they consider themselves entitled by law to receive and in some instances have claimed full pilotage:—Be it further enacted, &c.,—that any branch pilot who may board a ship or vessel from sea—at or above the anchorage of the Brandy Pots at Hare Island,—and shall conduct such ship or vessel to Quebec,—such pilot shall be entitled to and receive two-thirds of the rate of pilotage allowed by law from the Island of Bic to Quebec,—and if above the point of Saint Roch, to one-third of the said rate of pilotage,—and if at or above the Pointe-aux-Pins on the Isle-aux-Grues and below Patrick's Hole, to one-fourth of the said rate of pilotage,—and at and above Patrick's Hole, to the rates already established by law, for shifting a vessel from one place to another in the harbour of Quebec.

Pilots board-  
ing vessels at  
or above cer-  
tain points, al-  
lowed certain  
rates, thence to  
Quebec.

*This alters 45  
G. 3. c. 12. s. 8.  
and consequent-  
ly the pilotage  
payable to the  
Naval Officer.*

**X.** And be it further enacted, &c.,—that from and after the passing of this act, the pilots may demand—for the pilotage of any vessel between Quebec and Montreal,—the rates following, that is to say:—From the harbour of Quebec to Portneuf, on the north side of the river Saint Lawrence, and the opposite side of the said river, —or to any other place above the harbour of Quebec and below Portneuf, for a ship or vessel not exceeding two hundred tons measure—

Pilots allowed  
certain rates  
between Que-  
bec and Mont-  
real.

The rates.

See note on s.  
8.

ment by the register thereof, upwards, four pounds, current money of this Province, and downwards, two pounds ten shillings, like money,—if above two hundred tons and not exceeding two hundred and fifty tons, upwards, five pounds, like money, and downwards three pounds, ten shillings, like money,—and if above two hundred and fifty tons, upwards, six pounds like money, and downwards, four pounds like money ;—from the harbour of Quebec to the town of Three-Rivers, and the opposite side of the said river Saint Lawrence, or any other place above Portneuf and below the said town of Three-Rivers,—for a ship or vessel not exceeding two hundred tons measurement by register thereof, upwards, six pounds like money, and downwards, four pounds like money,—and if above two hundred tons and not exceeding two hundred and fifty tons, upwards, seven pounds like money, and downwards, four pounds, ten shillings like money,—and if above two hundred and fifty tons, upwards, eight pounds like money, and downwards, five pounds, ten shillings like money ;—from the harbour of Quebec to the port of Montreal, and to the opposite side of the river Saint Lawrence or any other place above the town of Three-Rivers and below the port of Montreal, for a ship or vessel not exceeding two hundred tons measurement by the register thereof, upwards, eleven pounds like money, and downwards, seven pounds, ten shillings like money,—if above two hundred tons and not exceeding two hundred and fifty tons, upwards, thirteen pounds like money, and downwards, eight pounds, fifteen shillings like money,—and if above two hundred and fifty tons, upwards, sixteen pounds like money, and downwards, ten pounds, fifteen shillings like money :—Provided always,—that every pilot shall be at liberty to leave the ship or vessel which he shall have so piloted, forty-eight hours after the arrival of such ship or vessel at the place of her destination.

\* Sic. But it should be "harbour," the "port" of Quebec then extending above Montreal.

Proviso.

This alters 45  
G. 3. c. 12. s. 8.

Certain parts  
of clauses in  
45 Geo. 3. Cap.  
12, repealed.

XV. And be it further enacted, &c.,—that such parts of the eighth and ninth clauses of the act of the forty-fifth year of the reign of His Majesty George the Third, which fix rates of pilotage between Quebec and Montreal,—and such part of the eighth clause of the said act which relates to the duty of pilots after the arrival of the vessel, which they have so piloted to the place of her destination between the cities of Quebec and Montreal,—and also the third and twenty-fifth sections or clauses of the said act, shall be and the same are hereby repealed.

## 52 GEO. III. CAP. XII.

An Act to amend an act passed in the forty-fifth year of His Majesty's Reign, intituled, *An act for the better regulation of Pilots and Shipping in the Port of Quebec and in the Harbours of Quebec and Montreal; and for improving the Navigation of the River Saint Lawrence, and for establishing a Fund for decayed Pilots, their Widows and Children.*

[19th May, 1812.]

**W**HEREAS it is found by experience that The decayed pilot fund created and established by and in virtue of an act passed in the forty-fifth year of His Majesty's reign, intituled, *An act, &c.* (45 Geo. 3. cap. 12.)—hath been chiefly realized by contribution upon pilotage earned and received by branch pilots of the said river St. Lawrence for and below the harbour of Quebec,—which fund, from the weighty and disproportionate claims of decayed pilots for the said river from Quebec to Montreal and their widows, is likely to become exhausted,—unless a speedy remedy be applied, and separate funds established,—as well for pilots for the river Saint Lawrence below the port and harbour of Quebec,—as for pilots for the river Saint Lawrence above the port and harbour of Quebec:—Be it therefore enacted, &c.,—that the said fund called The decayed pilot fund, shall, from and after the passing of this act,—be divided into two separate and distinct funds,—and the contributions now by law established and collected—upon pilotage of ships or vessels below the harbour of Quebec,—shall go to and form a separate and distinct fund for the relief of decayed pilots for and below the harbour of Quebec, their widows and children, and that the same shall be called and known by the name of *The Québec decayed pilots' fund*;—and that the contributions in like manner by law established and collected upon pilotage—above the harbour of Quebec,—shall in future go to and form a separate and distinct fund for the relief of decayed pilots for the river Saint Lawrence above the port of Quebec, their widows and children, and that the said fund shall be called and known by the name of *The Montreal decayed pilots' fund*;—and that the said funds shall be realized and collected—as already is settled and established by law,—and appropriated to the respective benefit of such decayed pilots, their widows and children, as may be entitled to assistance from either of the said funds.

Preamble.

See notes on that act.

Decayed pilots fund divided into two distinct funds.

See, as to the duty of the Naval Officer consequent upon this division, 2 V. (3) c. 19 s. 20, 21.

## 2 GEO. IV. CAP. VII.

An Act further to amend and to extend the provisions of certain Acts therein mentioned, relating to Pilots and to the Navigation of the River Saint Lawrence, and for other purposes therein specified.

[18th February, 1822.]

Preamble.

WHEREAS it is expedient further to amend and extend the provisions of an act passed in the forty-fifth year of the reign of His late Majesty George the Third, intituled, *An act, &c.*, (45 Geo. 3. cap. 12).—Be it therefore enacted, &c., *Omitted*.—See note on 45 G. 3. c. 12. s. 1.

Naval Officer allowed a certain per centage on monies received.

VI. And be it further enacted, &c.,—that from and after the passing of this act,—the Naval Officer of the Port of Quebec shall be entitled to have, recover and receive—two and a half per centum— from and out of, and on all monies that shall hereafter by him be collected or received under and in virtue of the said act, &c., (45 Geo. 3. cap. 12.) and in virtue of a certain other act, &c., (47 Geo. 3. cap. 10.)—and no more;—any thing in either of the said acts contained to the contrary hereof, in any wise notwithstanding.

See those acts.

Naval Officer to give security to His Majesty in such form as the Governor shall think fit.

VII. Provided always, and be it further enacted, &c.,—that the said Naval Officer shall,—from and after the passing of this act,—be bound to enter into and give security to His Majesty,—with two good and sufficient securities to be approved by the Governor, Lieutenant-Governor, or person administering the government of the Province for the time being, in such sum as the Governor, Lieutenant-Governor, or person administering the government shall see fit,—for the faithful performance of the duties imposed upon him by this and by the above-recited acts,—and that he will well and truly account for and pay all and every the sum and sums of money which he may receive in virtue of the said acts, as in and by the said acts it is ordained and provided;—which security shall be taken by the secretary of the Province or his deputy, and shall remain among the records or remembrances of his office;—And in case of the neglect, refusal or inability of the said Naval Officer to find or give security as aforesaid,—it shall be lawful for the Governor, Lieutenant-Governor, or person administering the government of the Province for the time being,—to appoint some other person to do

See 4 & 5 V. c. 91, as to mode of giving security by public officers.

and perform the duties of the Naval Officer, under and in virtue of this and of the above recited acts;—and such person,—giving security as herein required,—shall be entitled to the benefits and emoluments by this act granted to the Naval Officer aforesaid, and not otherwise.

VIII. And be it declared and further enacted, &c.,—that all Hired Ships and Transports employed in His Majesty's service,—arriving at the harbour of Quebec or proceeding further up the river St. Lawrence,—shall be liable to all and every the duties for which merchant ships are liable under and in virtue of the, aforesaid act, passed by the legislature of this Province in the forty-fifth year of the reign of His Majesty George the Third, chapter the twelfth,—and under and in virtue of the said act passed in the forty-seventh year of the reign of His Majesty aforesaid, chapter tenth,—and also under and in virtue of an act passed in the fifty-second year of His Majesty aforesaid, chapter twelfth;—and the said duties shall be received, sued for and recovered as in and by the said act it is provided and ordained.

Hired ships and transports to be subject to the same duties as merchant ships.

XI. And be it further enacted, &c.,—that all vessel or boats,—impelled or navigated on the river Saint Lawrence, by means of Steam,—commonly called Steamboats,—shall hereafter be subject, while lying in the port of Quebec, to the by-laws, rules and regulations of the trinity house of Quebec;—And for each and every voyage which any and every such steamboat shall perform—from Quebec to Montreal,—and from Montreal to Quebec,—or from either of the said places to any intermediate port or place,—or to or from any place on the river Chambly,—there shall be paid—by the owner or owners thereof,—a tonnage duty of one-half penny, currency, for every ton which such steamboat may bear by register measurement;—which duty shall be applied to the improvement of the navigation of the river Saint Lawrence between Quebec and Montreal, as directed by the act herein mentioned;—And the pilots or persons, if branched, having charge of or piloting such steamboats,—either to places above or below Quebec,—shall also respectively be liable for and contribute towards the Quebec or Montreal decayed pilot fund, as the case may be,—the sum of five per cent. upon the wages or hire they may respectively be entitled to have and receive for their service in such steamboat or boats;—all which

Steam boats to be subject to a tonnage duty.

But see also 2 V. (3) c. 19 s. 25:—and 4 & 5 V. c. 15 & 59 imposing additional duties.

Branch pilots piloting steamboats, to contribute to the pilot fund.

duties hereby imposed shall be raised, levied and collected—from the several owners, masters, agents or consignees of the said steam-boats,—by the Naval Officer at Quebec,\*—in the manner and to be by him accounted and paid for as provided by the said acts, passed in the forty-fifth and forty-seventh years of the reign of His late Majesty George the Third;—and for his services in collecting, receiving and paying over the monies arising from the duties hereby imposed, the said Naval Officer shall be entitled to have and recover from and out of the said monies, two and a half per cent. and no more.

\* Or person performing this duty at Montreal, see 4 & 5 V. c. 59, s. 9.

## 2 VICT. (3RD. SESS.) CAP. XIX.

An Ordinance to suspend in part certain Acts therein mentioned, and to establish and incorporate a Trinity House in the City of Montreal:—(Temporary.)

[14th March, 1839.]

Preamble.

Enacted to be in force until 1st Nov. 1842, but continued to 1st May, 1845, and to the end of the next session by 6 V. c. 11, s. 5.

WHEREAS it is expedient to provide for the better regulation of that part of the river Saint Lawrence—between the basin of Port Neuf, exclusively, in the district of Quebec, and the Province line,—and of the several rivers falling into the river St. Lawrence within the said limits,—and of the shipping therein,—and of the pilots employed in the navigation thereof,—And to establish a trinity-house in the city of Montreal, independent of and distinct from that established by a certain act passed in the forty-fifth year of the reign of His late Majesty King George the Third, under the name of *The master, deputy master and wardens of the trinity house of Quebec*:—Be it therefore ordained and enacted, &c., *Omitted*.—See note on 45 Geo. 3. c. 12, s. 1.

Limits of ports of Quebec and Montreal defined.

\* From "the Island of Bic and anchorage thereof, inclusive," 45 Geo. 3. c. 12, s. 6.

Proviso.

II. And be it further ordained and enacted, &c.,—that the said port of Quebec—shall not hereafter extend or be deemed to extend higher up the river St. Lawrence than the basin of Port Neuf, inclusively, in the district of Quebec;—and that the port of Montreal shall extend—from the said basin of Port Neuf, exclusively, to the Province line,—and shall include such parts of the several rivers falling into the St. Lawrence within the said limits, as shall be within this Province:—Provided always,—that the limits of the harbour of Quebec—and the harbour of Montreal—shall be and remain as established by the act hereinabove first cited.

XVI. And be it further ordained and enacted, &c.,—that a list of the branch pilots for and above the harbour of Quebec,—specifying their names, ages and places of residence,—shall annually be delivered,—in the month of March in each and every year,—signed by the master or deputy master, and by one or more of the said wardens and by the registrar of the said trinity house of Montreal,—to the corporation of the trinity house of Quebec,—to the Collector of the Customs at Quebec,—and to the Chief Officer of the Customs at Montreal;—which lists the said collector and chief officer, respectively,—shall put up in some public place in the custom house in each of the said cities.

Annual list of branch pilots, to be made out and posted in the custom house.

XX. And whereas it is expedient that the fund known by the name of *The Montreal decayed pilots' fund*,—established by and in virtue of the said act passed in the fifty-first year of the reign of His late Majesty King George the Third,—and of the said act passed in the forty-seventh year of the reign of His said late Majesty King George the Third,—should be transferred to and put under the control of the corporation of the trinity house of Montreal,—for the purpose of being applied to the relief of decayed pilots for the river Saint Lawrence above the port of Quebec, and of their widows and children:—Be it therefore further ordained and enacted, &c.,—that from and after the passing of the present ordinance,—the said *Montreal decayed pilots' fund*—shall be transferred—from the corporation of the trinity house of Quebec,—to the corporation of the trinity house of Montreal established by the present ordinance;—And that all contributions now by law established, and which shall be in future collected by the Naval Officer,—upon pilotage of ships, vessels and steamboats above the port of Quebec,—shall go to, and form part of the said *Montreal decayed pilots' fund*,—subject to the control of the said trinity house of Montreal.

See notes on the foregoing acts.

Montreal decayed pilots' fund transferred.

XXI. And be it further ordained and enacted, &c.,—that from and after the passing of the present ordinance,—all sums of money which shall be collected by the Naval Officer, by and in virtue of the laws now in force,—for the *Montreal decayed pilots' fund*,—shall be by him paid quarterly to the treasurer of the said corporation of the trinity house of Montreal,—to be applied in conformity to the provisions of the present ordinance respecting such monies.

Monies collected for that fund by Naval Officer how to be paid over.



Steamboats and barges subject to by-laws and tonnage duties.

2 G. 4. c. 7. s. 11, cited.

\* Those under 4 & 5 V. c. 59, are to be paid directly to the treasurer of trinity house (see s. 5.); and for those to be applied by trinity house at Quebec, see 4 & 5 V. c. 15. s. 18.

Monies collected by the Naval Officer under 45 Geo. 3. cap. 12, upon vessels coming to the port of Montreal, to be paid for the use of trinity house of Montreal.

\* See note on s. 25.

4 & 5 V. c. 59. s. 4, imposing further duties, to be paid directly to the treasurer of the trinity house.

XXV. And be it further ordained and enacted, &c.,—that all steamboats and barges navigating the river St. Lawrence from Quebec to Montreal,—or from one place to another within the limits of the jurisdiction of the said trinity house of Montreal,—shall,—while within the said limits,—be subject to the by-laws, rules and regulations of the said trinity house;—And the tonnage duties imposed by the said act herein cited, passed in the second year of His late Majesty King George the Fourth,—for each and every voyage which any and every steamboat shall perform from Quebec to Montreal,—and from Montreal to Quebec,—or from either of the said places to any intermediate port or place,—or to or from any place on the river Chambly,—shall be paid in the manner provided in the said act,—and into the hands of the receiver general,\*—to be applied, in the manner by law directed, to the improvement of the river St. Lawrence and other rivers within the limits of the jurisdiction of the said trinity house,—under the sanction and approval of the Governor, Lieutenant-Governor or person administering the government of the Province;

XXXIV. And be it further ordained and enacted, &c.,—that all monies collected by the Naval Officer of the port of Quebec, under and by virtue of the twenty-fourth section of the said act passed in the forty-fifth year of the reign of His late Majesty King George the Third,—on vessels proceeding to the port of Montreal only,—and paid by the said Naval Officer to Her Majesty's receiver general,\* that is to say:—the additional sum of two shillings and six pence, currency, per foot, received by the said Naval Officer from the master or commander of every ship or vessel arriving at Quebec from sea, and proceeding to the port of Montreal,—and the additional sum of two shillings and six pence, currency, per foot, levied upon every ship or vessel sailing from Quebec outward, but coming from the port of Montreal,—and also the tonnage duty, as specified in the said twenty-fourth section of the said act, on such vessels,—shall, and every part of the said sums of money so collected, be for the use and benefit of the trinity house of Montreal, for improving the navigation of the river Saint Lawrence, between the first rapid above the city of Montreal and the basin of Port Neuf aforesaid, and for other purposes authorized by this ordinance, and may from time to time be paid to them by warrants to be issued by the Governor,

Lieutenant-Governor, or person administering the government of this Province, directed to the said receiver general, to defray the expense incurred for such of the objects aforesaid, as may have been undertaken by and with the sanction and approval of the Governor, Lieutenant-Governor, or person administering the government.

*Note.*—For such of the remaining parts of the foregoing acts and ordinances of Lower Canada, as are now in force—see the Revised Statutes of Lower Canada, and the Tables relative to them.

A C T S  
OF THE  
LEGISLATURE OF UPPER CANADA,  
AND APPLICABLE TO THAT SECTION OF THE PROVINCE ONLY.

4 GEO. IV. (2ND SESS.) CAP. XI.

An Act to repeal an Act passed in the forty first year of his late Majesty's Reign, intituled; *An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like duties on goods and merchandise brought into this Province from the United States of America, as are now paid on goods and merchandise imported from Great Britain and other places*;—and also an Act passed in the forty-third year of His late Majesty's reign, intituled, *An Act to explain and amend an Act passed in the forty first year of His late Majesty's Reign, intituled, "An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like duties on goods and merchandise brought into this Province from the United States of America, as are now paid on goods and merchandise imported from Great Britain and other places,"*—and to provide more effectually for the collection and payment of duties on goods and merchandise coming from the United States of America into this Province, and also to establish a fund for the erection and repairing of Light-houses;—and to make more effectual provision for the due collection of duties on goods imported into this Province.\*

[19th January, 1814.]

Preamble.  
See with refer-  
ence to this act,  
4 & 5 Vict.  
c. 14.

**W**HEREAS it is expedient to repeal the laws now in force for securing the payment of duties, and to reduce the same into one act, and also to extend the provisions thereof:—Be it therefore

\* Such parts of this and the following acts of U. C. as are not contrary to the provisions of 4 & 5 Vict. c. 11. are, by sect. 20, extended (as far as regards Upper Canada) to the duties imposed by that act, and the Officers employed in collecting them; but such as are contrary to the provisions of that act are repealed by it. This must always be borne in mind in considering these acts of Upper Canada.

enacted, &c.,—that an act passed in the forty-first year of His late Majesty's reign, intituled, *An act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like duties on goods and merchandise brought into this Province from the United States of America, as are now paid on goods and merchandise imported from Great Britain and other places*;—and also an act passed in the forty-third year of His late Majesty's reign, intituled, *An act to explain and amend an act passed in the forty-first year of His Majesty's reign, intituled,—“An act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like duties on goods and merchandise brought into this Province from the United States of America, as are now paid on goods and merchandise imported from Great Britain, and other places,”—and to provide more effectually for the collection and payment of duties on goods and merchandise coming from the United States of America into this Province; and also to establish a fund for the erection of light-houses,*—be and the same are hereby repealed.

14.—and the other acts hereafter referred to.  
41 Geo. 3. c. 5.

43 Geo. 3. c. 2.

Repealed.

II. And be it further enacted, &c.,—that it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the government of this Province,—by commission under his hand and seal at arms,—to nominate and appoint one or more Collectors at the ports of entry and clearance now or hereafter to be established.

Appointment of Collectors.

See Imp. Act, 3 & 4 W. 4. cap. 59. sec. 33.

III. And be it further enacted, &c.,—that each and every Collector shall give security by way of recognizance or obligation to His Majesty,—with two sureties in five hundred pounds each,—and himself in one thousand pounds,—for the due performance of his office.

Collectors to give security.

See 4 & 5 V. c. 91.

IV. And be it further enacted, &c.,—that the said collectors shall, and they are hereby authorized to appoint—one or more deputy or deputies;—And that the said collectors and deputies shall have power and authority, and they are hereby required to seize and secure—any vessel, boat, raft or carriage, goods, wares or merchandise,—which shall be liable to seizure under the authority of this act,—or under any other laws of this Province,—as well without as within their respective districts.

May appoint deputies.

Their powers.

See also, us to the application of this Act to cases under

4 & 5 V. c.

14.—s. 20 of

that Act; and as

to cases under

Imp. Act, 2

W. 4. c. 3.

Hours of attendance at collectors' offices.

V. And be it further enacted, &c.,—that the collector or collectors, deputy or deputies, of and for the said ports, shall attend every day,—except Sundays, Christmas-day and Good Friday,—at a certain place to be named for each port,—for the discharge of the duties of their respective offices,—between the hours of nine and twelve of the clock in the forenoon, and three and six of the clock in the afternoon, from the first day of May to the first day of October,—and from ten to three from the first day of October to the last day of April,—and shall not receive the report or entry of any vessel, boat, raft or carriage, at any other place.

Report of entries, where to be made.

Collectors, when and how to account.  
See also 4 & 5 V. c. 14. sec. 19.

VI. And be it further enacted, &c.,—that the said collectors shall make a report to the inspector general of this Province,—four times in every year,—of all entries made at their port or ports of entry,—which reports shall also severally comprise—a faithful statement of all duties paid or secured,—and the proceeds of all seizures and penalties received, or which shall have accrued due within the periods following, that is to say:—between the first day of January and the last day of March;—the first day of April and the last day of June;—the first day of July and the last day of September;—and the first day of October and the last day of December;—and that the first and last days of such periods shall be inclusive;—And that the said returns shall be transmitted to the office of the inspector general, within forty days next after the expiration of every quarter, as aforesaid;—And shall also report to the inspector general all seizures by him or any of his deputies made;—within twenty days after making the same;—And the full amount of the duties and proceeds of all seizures as shall in such returns be stated to have come into the hands of such collector or collectors, shall—within the term of forty days—be paid by him or them into the hands of His Majesty's receiver general for this Province.

\* But see 3 V. c. 9. s. 2. altering these periods.

† “Twenty” note,—see the said section, which with these exceptions is a copy of this.

Account of seizures to be rendered.

When proceeds of seizures, and duties received by Collectors shall be paid over.

Penalty on collectors neglecting to account.

\* That is, now by 3 V. c. 9.

VII. And be it further enacted, &c.,—that if any collector shall neglect or refuse to make such report,—or to pay such duties—in manner and form as aforesaid,—and within the times prescribed,—he shall not be entitled to any per centage on the amount of duties collected for the period in which such default shall be made.

Remuneration of Collectors.

VIII. And be it further enacted, &c.,—that every collector shall be authorized to retain the sum of—five pounds per centum—on

the amount of duties by him collected,—until the same amounts to one hundred pounds per annum,\*—and no more.

*\* But see 7 W 4. c. 25, as to higher amounts.*

IX. And be it further enacted, &c.,—that the Master or person having the charge or command,—of any vessel, boat, raft or carriage,—of what nature or kind soever,—having goods, wares or merchandise, on board thereof,—arriving at or coming into any port of entry,—shall make a report to the collector of the arrival of any such vessel, boat, raft or carriage, in the following form, namely:—

*How vessels, boats, carriages, &c., are to be reported. But see Imp. act 3 & 4 W. 4. c. 59, secs. 16, 20, 28, 34; and the Prov. act 4 & 5 V. c. 14 sec 5, 6, &c. which supersede this clause,—except where the provisions here made are additional to those made by the said acts, but not inconsistent with them.*

Name of Owner of Vessel, Boat, Raft or Carriage.	Lading.	Whence shipped.	Whither destined.

(Signed,) A. — B. — Master, or person having charge or command:

And which form if required shall be furnished by the Collector, — for which he shall receive the sum of one shilling and three pence;—And that if the master, or person having the charge or command of any such vessel, boat, raft, or carriage,—shall neglect or refuse to make such report,—he shall for every such offence forfeit and pay the sum of five pounds:—And that it shall and may be lawful for the collector—to seize and detain—such vessel, boat, raft or carriage, until the said penalty shall be paid,—or security given for the payment thereof, by bond to His Majesty,—on conviction of such neglect or refusal;—And that if any master, or person having the charge or command of any vessel, boat, raft or carriage, shall make a false report,—such vessel, boat, raft or carriage,—and the tackle, apparel, furniture, cattle, horse or horses, and harness thereunto respectively belonging,—shall be forfeited and liable to seizure

*Fee.*  
*Penalty in case of failing to report.*  
*Seizure.*  
*On making a false report.*  
*Forfeiture.*  
*Exemptions from reporting.*  
*Proviso.*

by such collector:—Provided always, that nothing in this clause contained shall be construed to extend to require the report of the arrival of any carriage from any part of this Province:—Provided also, that nothing in this act contained shall extend, or be construed

*\* Provided the boat does not come from foreign country, — in which case see the acts above cited.*

No dutiable goods to be imported except at a port of entry, or unladen until duties have been paid or secured.

*But see also Imp. act 3 & 4 W. 4. c. 59. and the Prov. act 4 & 5 V. r. 14, which supersede this section; unless where the provisions here made are additional to those of the said acts without being inconsistent with them.*

Permit to be given for removal of the goods on which the duties have been paid or secured, from the Port of entry to any other Port or place.

to extend,—to require the report in writing,—of any boat owned and managed by any inhabitant or inhabitants of this Province,—and exclusively laden with any article or articles being the growth, produce or manufacture, thereof.\*

X. And be it further enacted, &c.,—that no goods, wares or merchandise, upon which any duties are or shall be, by law imposed,—shall be imported into this Province at any other place than a Port of Entry,—nor be unladen until the duties payable on such goods, wares and merchandise, shall have been first paid or secured;—And the master, or person having the charge or command of the vessel, boat, raft or carriage, in or upon which the same shall be imported,—shall have received a permit in writing so to do;—And that all the goods, wares or merchandise, which shall be imported into this Province from the United States of America,—and which shall not be entered according to the provisions of this Act—shall be forfeited,—together with the vessel, boat, raft or carriage, in or upon which the same shall be found,—or shall have been imported,—and the tackle, apparel, furniture, cattle, horse or horses, and harness, thereunto respectively belonging.

XI. *Not in force.*—It provided that credit might be given for duties in certain cases. But the Prov. act 4 & 5 Vict. cap. 14, s. 16; provides for the only cases in which such credit can be given for duties imposed by it. And for those imposed by any Imp. act, or by the Prov. acts 6 Vict. c. 31, and 7 Vict. c. 2; no credit is to be given in any case.

XII. And be it further enacted, &c.,—that when any person or persons shall have occasion to remove from any port of entry, aforesaid,—to any other port or place,—any goods, wares or merchandise, (subject to the payment of any duty,)—duly imported into any port, as aforesaid,—on which the duties imposed by law shall have been paid, or secured to be paid,—the collector or deputy of any such port, upon requisition in writing for that purpose made and signed by such person or persons,—specifying the particular goods, wares and merchandise, to be removed,—and the number of packages in which the same are contained,—with their marks and numbers,—shall and he is hereby required to give—a Permit in writing,—signed by the said collector or deputy,—specifying the

particular goods, wares and merchandise, to be removed,—the number of the packages containing such goods, wares and merchandise,—with the marks and numbers,—and certifying that such goods, wares and merchandise, had been duly entered in that Port,—and that the duties thereon had been paid or secured to be paid;—and the collector or deputy giving such permit—shall limit therein the time within which such goods, wares or merchandise, shall be removed from such Port,—and also the time within which such permit shall be in force.

Particulars to be entered in the Permit.

Time.

XIII. And be it further enacted, &c.,—that no goods, wares or merchandise imported into this Province—in or upon any vessel, boat, raft or carriage,—from the United States of America,—shall be unladen or laid on land, from such vessel, boat, raft or carriage,—except in open day,—that is to say, between the rising and setting of the sun,—nor at any other place than a port of entry,—without a special licence for that purpose first had and obtained from the collector or deputy of the Port where the same shall have been entered;—And if any goods, wares or merchandise,—shall be unladen or laid on land contrary to the directions of this act,—the master or person having the command or charge of such vessel, boat, raft or carriage,—and every other person who shall knowingly be concerned in aiding therein,—or in removing or otherwise securing the goods, wares or merchandise,—shall forfeit and pay double the value thereof.

Goods not to be unladen but in open day, or at any other place than a port of entry, without a special licence.

Penalty.

See also *Imp. act 3 & 4 W. 4. c. 59, secs. 20, 31, &c., and note on s. 9, of this act.*

XIV. And be it further enacted, &c.,—that it shall and may be lawful for the collector or deputy of any Port,—after entry made of any goods, wares or merchandise,—on suspicion of fraud,—to open and examine in the presence of two or more credible witnesses, any package or packages thereof;—And if upon examination they should be found to agree with the entries,—the said collector or his deputy shall cause the same to be repacked at his own expense, and re-delivered to the owner thereof;—But if any package or packages so examined should be found to differ in their contents from the entry, then the goods, wares and merchandise, contained in such package or packages shall be forfeited:—Provided always, that the said forfeiture shall not be incurred—if it shall be made appear to the satisfaction of the Collector or Deputy,—or to the Court in which a prosecution shall be had for the condemnation thereof,—

Officers may examine packages suspected to be untruly entered.

See also *Imp. act 3 & 4 W. 4. c. 59— and Prov. act 4 & 5 V. c. 14, secs. 8, 22, &c.*

No forfeiture if there is no intention to defraud by such false entry.



that such difference proceeded from mistake or accident, and not from any intention to defraud the revenue.

Penalty for concealing &c. goods illegally imported.

See also Imp. Act 3 & 4 W. 4. c. 59, s. 59.

Kegs of tobacco to be branded.

Authority to search for and seize goods suspected to be illegally imported.

See also Imp. Act 3 & 4 W. 4. c. 59, s. 61, 4c.

Commissioners of customs to be appointed with jurisdiction to confirm seizures not exceeding a certain value.

See also 4 G. 4. c. 12; 2 W. 4. c. 3; and Imp.

XV. And be it further enacted, &c.,—that if any person or persons shall knowingly harbour,—keep,—conceal,—purchase,—sell or exchange,—any goods, wares or merchandise, illegally imported into this Province,—he shall forfeit for every such offence double the value thereof.

XVI. And be it further enacted, &c.,—that from and after the passing of this act, it shall be the duty of each and every collector in this Province—to mark, by branding with a proper iron, to be by him provided for that purpose,—all kegs of tobacco which may be entered at his office,—specifying the number of the keg, as inserted in his books,—and also the name of the port.

XVII. And be it further enacted, &c.,—that the collector or deputy of any port,—or other person by either of them for that purpose specially appointed,—shall have full power and authority to enter into and upon any vessel, boat, raft or carriage,—in or upon which he or they shall have reason to suspect any goods, wares or merchandise, not reported, to be concealed,—and therein and thereupon to search for, seize and secure the same;—And if any collector or deputy shall have cause to suspect that any goods, wares or merchandise, illegally imported—are harboured, kept or secreted, in any dwelling-house,—shop,—warehouse, or other building or place,—it shall and may be lawful for such collector or deputy,—upon making oath before a justice of the peace of the facts forming the grounds of such suspicion,—to obtain a warrant to enter therein,—(in the day-time only;)—and there to search for any such goods, wares or merchandise,—and if any such be found, to seize and secure the same.

XVIII. And be it further enacted, &c.,—that it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the government of this Province, from time to time to appoint—in each and every district,—three Commissioners of Customs,—any two of whom shall be a *quorum*,—to hear and determine, in a summary way,—all informations exhibited before them for the condemnation of any goods, wares or merchandise, seized as forfeited under the provisions of this act,—when the value thereof,—together

with the vessel, boat, raft or carriage, in or upon which the same shall be found or shall have been imported,—shall not exceed Forty Pounds;—And also to hear and determine in like manner, all informations which may be exhibited before them for penalties to be recovered under and by virtue of this act;—Provided nevertheless,—that if the owner of any goods, wares or merchandise, or the owner or commander of any vessel, boat, raft or carriage, seized as forfeited,—or any person against whom any information shall be exhibited before the said Commissioners for the recovery of any penalty in the provisions of this act,—shall be desirous of having the same tried and determined in His Majesty's Court of King's Bench,—and shall, previous to the said Commissioners giving judgment thereon,—enter into a bond, with sufficient sureties, in the penalty of fifty pounds,—conditioned for the payment of all costs, charges and expenses already incurred, and such as may attend the condemnation of such goods, wares and merchandise, vessel, boat, raft or carriage attending the determination of any information filed against him for the recovery of any such penalty,—in case such person shall be convicted therein,—the said Commissioners shall not determine upon the legality of such seizure, or proceed to the conviction of any person against whom any information shall have been exhibited, as aforesaid,—but shall forthwith report the proceedings had in the premises to the Inspector General of this Province,—when the like proceedings shall be had in His Majesty's said Court of King's Bench—for the condemnation of such goods, wares or merchandise, vessel, boat, raft or carriage,—or for the recovery of such penalty,—as if the same had respectively exceeded the sum of forty pounds.

XIX. And be it further enacted, &c.,—that the said Commissioners shall from time to time have power to appoint a Clerk,—whose duty it shall be to receive and file all informations, and keep a record of the proceedings of the said Commissioners.

XX. And be it further enacted, &c.,—that in all cases of seizure for any cause of forfeiture contained in this act,—the Commissioners of Customs for the district in which the same shall have been seized, shall,—as well before as after the said seizure shall be claimed,—have full power and authority to examine into the circumstances, and take affidavits of all facts relating thereto,—and report thereon for the information of the Governor, Lieutenant-Governor,

*act 3 & 4 W. 4 c. 69, s. 64; also Prov. act 2 W. 4. c. 3; expressly extending the powers of the Commissioners to cases under Imp. Acts.*

And to try informations for penalties.

Such cases nevertheless may be removed to the King's Bench, at the desire of the party.

On what terms.

Clerk to the said Commissioners.

Commissioners may report the circumstances of any seizure for the information of the Governor &c., in council, who in cases of forfei-

ture under this Act, may order the seizure to be restored, if cause appear.

or person administering the government of this Province;—And in case the Governor, Lieutenant-Governor, or person administering the government of this Province, in Council, shall deem it expedient and proper so to do,—he may order the said seizure to be restored to the owner or owners,—upon such terms as he may think fit to impose.

Copies seized to be appraised.

XXI. And be it further enacted, &c.,—that within forty-eight hours after the seizure of any goods, wares and merchandise, under the provisions of this act,—supposed to be under the value of forty pounds,—the collector or person seizing the same, shall cause such goods, wares and merchandise,—to be duly appraised by the oath of two indifferent persons,—which oath any justice of the peace is hereby authorized and required to administer;—And that such appraisement shall be annexed to and filed with the information hereinbefore required to be exhibited before the said Commissioners,—within eight days after making such seizure,—which information the said clerk, at the request of any collector or other person seizing, is hereby required to draw,—for which he shall be entitled to receive five shillings, and no more.

Appraisement to be filed with the information.

How any claims to the goods may be preferred and determined.

XXII. And be it further enacted, &c.,—that so soon as any information shall have been exhibited before the said Commissioners,—a notice thereof shall be put into the office of the said clerk,—and also in the office of the collector or deputy residing nearest to the place where such seizure shall have been made;—And that if the owner or person having charge of any goods, wares and merchandize, vessel, boat, rait or carriage, so seized as aforesaid,—shall exhibit a claim to the same, or any part thereof,—then it shall and may be lawful for the said Commissioners,—after the said notice shall have been put up fifteen days, as aforesaid,—to proceed to hear and determine any claim which may in the mean time have been filed with the clerk,—or to the condemnation thereof, if no such claim shall have been made.

Commissioners may administer oaths.

XXIII. And be it further enacted, &c.,—that the said Commissioners,—or any one of them,—shall have power and authority to administer all oaths, and take any affidavits required for carrying the provisions of this act into effect;—And that if any person or persons shall at any time forswear him, her or themselves, before such Com-

False swearing before.

missioner or Commissioners,—he, she or they, shall incur and be liable to the same penalties,—as would have been incurred upon conviction of wilful and corrupt perjury,—in any evidence given in His Majesty's Court of King's Bench in this Province in any cause there depending.

XXIV. Provided always, and be it further enacted, &c.,—that it shall not be lawful for the said Commissioners to entertain any claim of any goods, wares and merchandize, vessel, boat, raft or carriage,—until the person exhibiting the same—shall have entered into a bond, with sufficient sureties, in the penalty of twenty pounds,—conditioned for the payment of such costs as shall be awarded by the said Commissioners,—in case the said goods, wares and merchandise, vessel, boat, raft or carriage, shall be condemned:

Claimants to give bond for costs.

XXV. And be it further enacted, &c.,—that in case any proceedings shall be had for the condemnation of any goods, wares or merchandise, vessel, boat, raft or carriage, under the provisions of this act,—as well in cases when the goods seized shall be adjudged to be restored,—or if condemned shall be insufficient to pay the costs and expenses of the proceedings had respecting the same,—it shall and may be lawful for the Governor, Lieutenant-Governor, or person administering the government of this Province,—to discharge, satisfy and pay, all such costs and expenses—out of any monies which shall be then in the hands of His Majesty's Receiver General of this Province, which shall have arisen out of any duties imposed or to be imposed on any goods, wares and merchandise, arriving from the said United States;—and the said Receiver General is hereby required to pay and discharge all such warrant and warrants as shall for such purposes be issued by the Governor, Lieutenant-Governor, or person administering the government of this Province; for the time being.

Provision for payment of costs, when the goods shall be adjudged to be restored, or being condemned shall be insufficient to pay the costs of condemnation.

XXVI. And be it further enacted, &c., that the said Commissioners in each and every district, shall meet—on the last Saturday of every month,—at the court house in the town in which the Quarter Sessions shall be holden,—for the purposes mentioned in this act, in case any information shall have been filed and not decided upon, and notice thereof given by the said clerk to the said Commissioners.

Time and place of meeting for Commissioners.

Protection of persons prosecuted for acts done under the authority of this statute.

See also *Inq. Act 3 & 4 W. 1. c. 69. s. 70. 71, 72, 73, 74.*  
General issue.

Double costs.

If probable cause of seizure appear, the Court may so certify, and the defendant shall have no costs.

And no damages in certain cases.

Sale of goods condemned under this act.

XXVII. And be it further enacted, &c.,—that if any collector or deputy,—or other person aiding or assisting in the seizure of any vessel, boat, raft or carriage, cattle, horse or horses, harness, tackle, or furniture thereunto respectively belonging, goods, wares or merchandise, or other thing whatsoever,—shall be sued or prosecuted for any thing done in virtue of this powers of this act,—he may plead the general issue, and give this act and the special matter in evidence;—And if in such suit the plaintiff shall be non-suited, or judgment be given against him,—the defendant shall recover double costs;—And in case any information shall be commenced and brought to trial on account of the seizure of any vessel, boat, raft or carriage, cattle, horse or horses, harness, tackle, apparel, furniture, goods, wares or merchandise, or other things whatsoever, as forfeited by this act,—wherein a judgment shall be given for the claimant, and it shall appear to the Court before whom the same shall be tried, that there was a probable cause of seizure, the Court shall certify on the record that there was a probable cause for seizing the same;—and in such case the defendant shall not be entitled to any costs whatsoever, nor shall the person who seized be liable to any action or prosecution on account of such seizure;—And in case any action or prosecution shall be commenced and brought to trial against any person whatsoever, on account of the seizure of any such vessel, boat, raft or carriage, cattle, horse or horses, harness, tackle, apparel, furniture, goods, wares or merchandise, or other thing,—where no information shall be filed or exhibited or brought to trial, to condemn the same,—and a judgment shall be given upon such action or prosecution against the defendant,—if the Court before whom such action shall have been brought, shall certify, in like manner as aforesaid,—that there was a probable cause for such seizure,—then the plaintiff (besides the vessel, boat, raft or carriage, cattle, horse or horses, harness, tackle, apparel, furniture, goods, wares, merchandise, or other thing or things, so seized, or the value thereof, where the same shall not have been restored,)—shall not be entitled to above one shilling damages, nor to any costs of suit.

XXVIII. And be it further enacted, &c.,—that all such goods, wares or merchandise, vessel, boat, raft or carriage, horse or horses, cattle, harness, tackle, apparel, or furniture,—which shall be forfeited, and condemned by virtue of this act,—shall be advertised

for sale at the port where the same shall have been seized,—eight days previous to such sale,—and not less than fifteen days after such condemnation,—and shall be sold by the collector or deputy of the port where the same shall have been seized,—by public auction to the highest bidder.

*See also Imp. acts 3 & 4 W. 4. c. 59. s. 63; and 4 & 5 W. 4. c. 89.*

XXIX. And be it further enacted, &c.,—that upon exhibiting or filing of any information for the recovery of any penalty under the provisions of this act,—it shall be lawful for any one of the said Commissioners,—upon affidavit first filed with the said clerk by the person exhibiting such information,—that he is apprehensive the person against whom such information shall be filed will leave this Province without satisfying the said penalty,—to issue a warrant under his hand and seal for the arrest and detention of such person,—until he shall have given security for the payment of such penalty, in case he shall be convicted;—And that such penalties, when such security shall not be required,—may be recovered by distress and sale of the goods and chattels of any offender;—and in default of such goods and chattels,—it shall be lawful for the said Commissioners to commit the offender to the common gaol of the district,—where the offence shall be committed, for a period not longer than six months.

Persons may be held to bail by Commissioners, on informations for penalties.

How penalties may be levied.

XXX. And be it further enacted, &c.,—that if any goods shall be seized for non-payment of duties, or any other cause of forfeiture, and any dispute shall arise—whether the duties have been paid for the same, or the same have been lawfully imported,—or concerning the place from whence such goods are brought,—then and in such cases, the proof thereof shall lie on—the owner or claimant of such goods,—and not on the officer or person who shall seize or stop such goods.

Onus probandi to lie on claimant.

*See also Imp. act 3 & 4 W. 4. c. 59. s. 67.*

XXXI. And be it further enacted, &c.,—that if the importer or owner of any goods imported as aforesaid,—shall refuse to pay the duties imposed thereon by law,—it shall and may be lawful for the collector or his deputy, where such goods shall be imported, and lie is hereby required—to take and secure the same, with the casks or other packages thereof,—and to cause the same to be publicly sold within the space of twenty days after such refusal made,—and at such times and places as such officer shall—(having given at least

How if owner shall refuse to pay duties on goods imported.

*See also Imp. Act 3 & 4 W. 4. c. 59. s. 24, 25.*

Proceeds how  
to be applied.

four days public notice thereof)—appoint;—which goods shall be sold to the highest bidder,—and the money arising from such sale shall be applied to the payment of the legal duties,—together with all charges occasioned by such sale,—and the overplus (if any) shall be paid to such importer or owner by the officer who may cause the same to be sold,—on demand for that purpose made.

How penalties  
and forfeitures  
to be reco-  
vered.

*See also Intp.*  
*Act 3 & 4 W.*  
*4 c. 59 s. 64,*  
*75, &c.*

XXXII. And be it further enacted, &c.,—that all penalties and forfeitures declared by this act, shall be recovered—(except in cases hereinbefore provided)—in His Majesty's Court of King's bench in this Province,—as penalties and forfeitures are heard and determined in His Majesty's Court of Exchequer in England;—And in all cases of forfeiture and condemnation of any goods, wares or merchandize, vessel, boat, raft or carriage, horse or horses, tackle or furniture, by virtue of this act,—after deducting the charges of prosecution from the gross produce thereof,—the remainder shall be divided as follows:—one half to His Majesty,—and the other half to the person seizing the same:—And in all cases of penalties recovered before any Commissioners of customs, as hereinbefore directed,—after deducting the costs of prosecution,—one half to be paid to the receiver general of this Province,—and the other half to the person exhibiting such information.

And how dis-  
posed of.

XXXIII. And be it further enacted, &c.,—that all monies directed by this act to be paid to His Majesty, shall be accounted for through the Commissioners of His Majesty's treasury, for the time being,—in such manner and form as His Majesty shall direct.

Monies how  
to be account-  
ed for.

Clerks to  
Commission-  
ers to report  
quarterly to  
the Inspector  
General.

XXXIV. And be it further enacted, &c., that each of the said clerks shall report to the inspector general of this Province quarterly,—within forty days next after the periods following, that is to say:—between the first day of January and last day of March,—the first day of April and last day of June,—the first day of July and last day of September,—and the first day of October and the last day of December,—a full and correct statement of the proceedings of the commissioners of whom he is a clerk,—comprising a schedule of the articles condemned,—the value thereof,—the name of the claimant, (if any)—the names of the persons against whom information shall be exhibited for penalties,—the amount of the penalties recovered—and the person at whose instance such information shall have been filed.

XXXV. And be it further enacted, &c.,—that in case of the seizure of any cattle, horse or horses, or any perishable articles,—it shall be lawful for the collector or deputy, or person seizing the same,—after legal appraisement thereof,—to sell the same in the same manner as if they had been condemned,—and keep in his hands the proceeds of such sale till the said cattle, horse or horses, or perishable articles, shall be condemned,—or ordered to be restored to the claimant;—And that in case judgment shall be for the claimant—the court before whom such matters shall be heard,—shall order the collector or deputy collector making such seizure,—to pay over to the claimant the proceeds of such sale, in lieu of awarding restitution.

Perishable articles, and also cattle, horses, &c.; seized may be sold before condemnation or trial.

XXXVI. Provided always, and it is hereby further enacted, &c.,—that it shall and may be lawful for any collector or deputy collector, and he is hereby required—to deliver up to the claimant or claimants of any cattle, horse or horses, or of any perishable article or articles, seized as aforesaid,—upon such claimant or claimants depositing in the hands of the collector of the port at which such seizures shall have been made,—the sum of money at which such seizure shall have been appraised in manner hereinbefore enacted,—at any time before the sale of such seizure,—or upon giving security, to the satisfaction of such collector,—that the amount at which such seizure shall have been appraised shall be paid to His Majesty, His Heirs or His Successors, to and for the public uses of this Province,—within three months after judgment of condemnation shall have been had thereon.

Horses, cattle or perishable articles seized, may be delivered to claimants on security before trial, &c.

See also Imp. Act 3 & 4 W. 4. c. 59. s. 65.

XXXVII. And be it further enacted, &c.,—that the collectors and deputies of the said ports, shall cause to be affixed and kept in some public and conspicuous place in their offices—a table of the Fees to be taken and received by the said collectors and deputies;—which Fees shall be as follows;—for any permit to unload any vessel, boat, or batteau, under five tons burthen, one shilling and three pence;—for any permit to unload any vessel, boat, or batteau, of five tons or upwards, and not exceeding fifty tons, two shillings and six pence;—for any permit to unload any vessel exceeding fifty tons, ten shillings;—for any permit to unload any raft, one shilling and three pence;—for any permit to unload any cart, sleigh, waggon or other carriage, one shilling and three pence;—for every certificate

Collectors' fees.

See 7 W. 4. c. 25. s. 6.



of goods, having paid duty, with a permit to remove the same, two shillings and six pence;—for every clearance, when required, five shillings;—for every bond for payment of duties, five shillings.

No other or greater fee to be allowed.

XXXVIII. And be it further enacted, &c.,—that no collector, deputy collector or clerk, shall receive any other or greater fee than is set down for him in this act,—for any business done by him under the provisions thereof.

Clerk's fees.

XXXIX. And be it further enacted, &c.,—that the said Clerk shall be entitled to receive the following Fees:—for every paper filed, six pence;—for every judgment recorded, five shillings;—to be paid by the collector, or person prosecuting;—And when the said judgment shall be for the claimant or defendant,—upon the certificate of the commissioners of the existence of probable grounds for exhibiting an information,—the said collector or deputy shall be authorized to retain the amount expended in such prosecution, out of any monies which may come into his hands as such collector:—for every copy of any paper, per folio of seventy-two words, (to be paid by the person requiring, or for whose benefit the same shall be given)—six pence;—for every information by him drawn, five shillings.

This act not to affect any existing commission or proceedings.

XL. And be it further enacted, &c.,—that nothing in this act contained shall extend, or be construed to extend,—to annul or make void any existing commission, issued under the authority of any law repealed by this act,—nor to affect any proceedings now pending under the provisions of any law repealed as aforesaid,—but that the same shall proceed and be determined in the same manner as if this act had never passed.

Collectors not to retain per centage on duties paid on goods imported by or for themselves.

XLI. Provided always, and be it further enacted, &c.,—that nothing in this act contained shall extend, or be construed to extend,—to authorize any collector to retain any per centage on duties payable on any goods, wares or merchandize, imported into this Province from the United States of America,—by or for any such collector, either directly or indirectly.

4 GEO. IV. (END SESS.) C.A.P. XII.

An Act to compensate the services of the Commissioners of Customs.

[19th January, 1824.]

**W**HEREAS it is expedient to compensate the services of the commissioners of customs, appointed under the provisions of an act passed in the present session of parliament, intituled, *An act, &c., (4 Geo. 4. (2nd. Sess.) Cap. 11.)*—Be it therefore enacted, &c.,—that it shall and may be lawful for the collector of any port of entry in this Province,—to pay to the said commissioners of customs—the sum of ten shillings each,—for every day which any such commissioners shall actually attend at the place appointed, for the discharge of the duties imposed upon them pursuant to the provisions of the said recited act :—Provided always, that a statement of such attendance shall be made upon, and certified under, oath, once in three months, by the clerk of the said commissioners.

The collector of any port shall pay the Commissioners 10s. each for every day they actually attend.

A statement of such attendance, to be certified on oath.

II. And be it further enacted, &c.,—that such statement shall be a sufficient voucher for the inspector general of this Province,—to credit the collector paying the amount thereof with the sum so paid, —in his quarterly account with the said inspector general.

Such statement a sufficient voucher for the Inspector General.

2 WIL. IV. C.A.P. III.

An Act to remove doubts respecting the jurisdiction of Commissioners of Customs in this Province.

[28th January, 1832.]

**W**HEREAS by an act passed in the fourth year of the reign of His late Majesty King George the Fourth, intituled, *An act, &c., (4 Geo. 4. (2nd. Sess.) Cap. 11.)* it is enacted,—that the commissioners of customs, to be appointed in each of the districts of this Province under the authority of that act,—shall have power to hear and determine, in a summary way, all informations exhibited before them for the condemnation of any goods, wares or merchandise, seized as forfeited under the provisions of the said act,—when the value thereof, together with the vessel, boat, raft or carriage in or upon which the same shall be found or shall have been imported, shall not exceed forty pounds ;—and also to hear and determine, in like manner, all informations which may be exhibited

Preamble.

before them for penalties to be recovered under and by virtue of the said act;—And whereas doubts may be entertained whether the said commissioners, under the provisions above recited,—can legally exercise jurisdiction in cases of seizures made and penalties incurred under the act passed in the parliament of the United Kingdom of Great Britain and Ireland in the sixth year of His said late Majesty's reign, intituled, *An act to regulate the trade of the British Possessions abroad*,—notwithstanding the said act declares,—that all such penalties and forfeitures shall and may be prosecuted, sued for and recovered, in any court of record having jurisdiction in the Colony or Plantation where the cause of prosecution arises,—and it is expedient that such doubts should be removed:—Be it therefore enacted, &c.,—that the commissioners of customs acting in and for the several districts of this Province, respectively, shall be deemed to be, and to have been since the passing of the said act of the parliament of this Province hercinbefore recited,—a Court of Record,—having jurisdiction in cases of forfeiture and penalties not exceeding in value or amount the sum of forty pounds of lawful money of Upper Canada;—And that such jurisdiction shall be deemed to have extended, and shall hereafter extend,—to cases of forfeitures and penalties, not exceeding the amount aforesaid, under the said act passed in the sixth year of His said late Majesty's reign,—or under any other act—passed or to be passed—in the parliament of the United Kingdom of Great Britain and Ireland, or in the parliament of this Province,—and relating to the imposition or collection of duties on merchandize,—unless in any such act to be hereafter passed it shall be expressly otherwise provided.

Commissioners of Customs declared to be a Court of record, for the hearing of certain informations upon seizures, and for penalties.

\* It will therefore apply to cases under the Imp. act 3 & 4 Will. 4. c. 59.

7 WILL. IV. CAP. XXV.

An Act to amend the Laws relating to the Collection of Duties on Imports from the United States into this Province, and for other purposes therein mentioned.

[4th March, 1837.]

Preamble.

**W**HEREAS it is expedient to amend the laws now in force for the collection of duties on imports from the United States of America into this Province:—Be it therefore enacted, &c.,—that the eighth section of an act passed in the fourth year of the reign of our late Sovereign Lord King George the Fourth, intituled, *An act*,

4 Geo. IV. Cap. 11. sec. 8. in part repealed.

&c. (4 Geo. 4. (2nd Sess.) Cap. 11.)—so far as the same applies to Collectors who shall collect one thousand pounds and upwards of duties, in any one year,—be and the same is hereby repealed.

II. And be it further enacted, &c.,—that every collector shall be authorized to retain—twelve pounds and ten shillings out of every hundred pounds of duties he shall collect,—until such duties shall amount to the sum of one thousand pounds,—and the sum of five pounds out of every hundred pounds of duties he shall collect, over and above the said sum of one thousand pounds.

Amount of per-  
centage allowed  
to collectors  
in certain cases.

III. Provided always, and be it further enacted, &c.,—that no collector of customs shall be authorized to retain a sum exceeding three hundred pounds—on the amount of duties by him collected in each year;—any thing in this act contained to the contrary notwithstanding.

No collector to  
have more than  
£300 per an-  
num.

IV. And be it further enacted, &c.,—that with respect to such collectors as shall or may collect duties to the amount of one thousand pounds and upwards, annually,—this act shall be taken to be, and is hereby declared to be in force from the first day of January last.

When shall  
this act take ef-  
fect in certain  
cases.

This can have  
no effect now.

V. And whereas doubts are entertained—as to the liability to the payment of duties, of the personal baggage of persons coming into this Province with the intention to settle and reside therein, or passing through the same:—Be it therefore enacted, &c.,—that no duties shall hereafter be levied on any articles of personal baggage imported by any person coming into this Province, —or passing through the same from the United States of America,—such articles being *bona fide* imported for domestic use of the person importing the same, or tools used in the trade or business of the party importing the same:—Provided always, that nothing in this act contained shall extend or be construed to extend to tea,—wine,—spirits,—sugar, or other articles of goods, wares and merchandise, not made up or prepared for domestic purposes.

Personal bag-  
gage exempted  
from duty.

See 4 & 5 V. c.  
14. s. 11. —and  
also s. 20. under  
which this sec-  
tion will apply  
to the duties im-  
posed by that act;  
—but neither  
act will exempt  
any goods from  
duty imposed by  
an Imp. act.

VI. And be it further enacted, &c.,—that from and after the passing of this act,—it shall not be lawful for any collector to demand or receive any fees for a permit to land,—or an entrance,—on goods, wares or merchandize, imported from any country,—which articles are not subject to the payment of any duty.

No fees allowed  
on a permit  
for goods not  
subject to  
duty.

## 3 VICT. CAP. IX.

An Act to regulate the time for making returns and payments by Collectors, and other persons receiving the Public Revenues of this Province, and for other purposes therein mentioned.

[10th February, 1840.]

Preamble.

**W**HEREAS it is expedient to make certain alterations in the present system of making returns to the inspector general of public accounts, and also in the issuing of certain licenses:—

art of 4 Geo.  
4 (2nd Sess.)  
c. 11. s. 6. re-  
pealed: &  
*See that act.*

Be it therefore enacted, &c.,—that so much of a certain act passed in the fourth session of the eighth provincial parliament, in the fourth year of the reign of His late Majesty King George the Fourth,—as prescribes the time of making returns to the inspector general of this Province,—and of paying over moneys to the receiver general of the same,—be and the same is hereby repealed:

Collectors of  
customs to  
make quarter-  
ly returns to  
inspector ge-  
neral.

*See also 4 & 5  
Vict. c. 14.  
s. 19:*

II. And be it further enacted, &c.,—that from and after the passing of this act,—all collectors of customs in this Province,—shall make a report to the inspector general of this Province,—four times in every year,—of all entries made at their port or ports of entry,—which reports shall also severally comprise—a faithful statement of all duties paid or secured—and the proceeds of all seizures and penalties received,—or which shall have accrued—within the periods following, that is to say:—between the sixth day of

Periods.

January and the fifth day of April;—the sixth day of April and the fifth day of July;—the sixth day of July and the fifth day of October;—and the sixth day of October and the fifth day of January;—and that the first and last days of such periods shall be inclusive;—And that the said returns shall be transmitted to the office of the inspector general,—within twenty days next after the expiration of every quarter, as aforesaid;—and shall also report to the inspector general all seizures by the said collectors or any of their deputies made,—within twenty days after making the same:—And the full amount of the duties,—and proceeds of all seizures,—as shall in such returns be stated to have come into the hands of such collector or collectors,—shall within the said term of twenty days—be paid by him or them into the hands of Her Majesty's receiver general for this Province.

First and last  
days inclusive.

Seizures to be  
reported.

Duties, &c., to  
be paid, within  
twenty days  
after each  
quarterly pe-  
riod, to the re-  
ceiver general.

## 59 GEO. III. CAP. XVI.

An Act to alter and amend the Laws now in force for levying and collecting Light-House and Tonnage Duties, and to relieve Vessels propelled by Steam from paying the said Duty on the space occupied by the Engine, Machinery and Fuel.

[27th November, 1818.]

**W**HEREAS by an act passed in the forty-third year of His Majesty's reign, intituled, *An act, &c.*, (43 Geo. 3. cap. 2;— *which is now repealed by 4 Geo. 4. (2nd sess.) cap. 11.*) it is enacted, that the sum of three pence per ton, shall be demanded for every vessel, boat, raft or other craft, of the burthen of ten tons and upwards, that may enter certain ports on Lake Ontario, for light-house and tonnage duty:—And whereas it is inexpedient that such tonnage and light-house duty should hereafter be enforced and collected—at any port where there is no light-house erected,—or that such tonnage and light-house duty should be paid on any vessel propelled by steam,—on the space occupied by the engine, machinery and wood;—Be it therefore enacted, &c.,—that from and after the passing of this act,—the usual space occupied by the engine and machinery,—with the requisite stowage of wood,—be taken and considered to occupy one-third part of such vessel,—and be deducted from her full and actual admeasurement, (1)—Nor shall the said vessel be liable to pay light-house or tonnage duty on any more than two third parts of her actual admeasurement;—any law or usage to the contrary thereof in any wise notwithstanding.

Preamble.  
See 7 W. 4. c. 95. and 2 V. c. 22.

Steam-boats only to pay light-house or tonnage duty on  $\frac{2}{3}$  of their actual admeasurement.

(1) But see 2 Vict. c. 22. s. 2. providing that the duties imposed by that act "shall be charged upon the full and actual measurement of every such vessel,"—by which, as compared with the wording of this act, it appears to have been the intention of the legislature, that in calculating the tonnage of steam-vessels for the duties under that act, no deduction should be made for the space occupied by the machinery, either according to the rule established in this act or in the Imp. act 5 & 6 W. 4. c. 56.—It is to be noted also that the duty is payable for the season, and not for each time of entering the port; and it is probable that a steam-vessel would pass the lights much oftener than a sailing vessel in the same time.—Neither the remaining provisions of this act, nor those of 2 Geo. 4. c. 15.—(see Revised Statutes)—can apply to the duties under 2 Vict. cap. 22.—(See appendix.)

## 7 WILL. IV. CAP. XCV.

An Act granting to His Majesty a sum of money for the erection of certain Light-Houses within the Province; and for other purposes therein mentioned.

[4th March, 1837.]

MOST GRACIOUS SOVEREIGN:

Preamble.

£3,500 granted, &c.

WHEREAS it is necessary for the safety and convenience of navigation in this Province, to provide for the erection of light-houses in certain places in this Province:—May it therefore please Your Majesty that it may be enacted, and be it enacted, &c.—  
(Omitted. See note on 4 Geo. 4. (2nd sess.) c. 11. s. 1.)

IV. This section imposed a tonnage duty of one shilling per ton on vessels, for defraying the charges of light-houses; but is repealed by sect. 1 of 2 Vict. c. 22, and the duty imposed by sect. 2 of that act is now substituted for that imposed by this section.

Certificate of payment of tonnage duty to be granted for the season.

\* That is—the duty imposed by 2 V. c. 22, s. 2, now.

V. And be it further enacted, &c.,—that on payment of the said sum of one shilling per ton,\*—by any owner or master of any boat or vessel,—to the collector or deputy collector of any port in this Province,—such collector or deputy collector shall grant a certificate thereof to such owner or master,—which certificate shall be effectual to discharge such owner or master from any further payment—in respect of such boat or vessel,—until the first day of January next after the date of such certificate.

If any vessel be navigated without a certificate, or if the master refuse to produce the same, the vessel to be liable to seizure.

\* This demand should be made on the first entry of a vessel into any port, in each season. Collectors to account.

VI. And be it further enacted, &c.,—that if any such boat or vessel shall be navigated without such certificate,—or if the master or owner thereof shall neglect or refuse to produce the same,—on reasonable demand,\*—to any collector or deputy collector of any port in this Province, where such boat or vessel shall enter,—then and in every such case—such boat or vessel shall be liable to seizure and forfeiture,—and may be proceeded against for condemnation—in like manner as for any infraction of the revenue laws of this Province.

VII. And be it further enacted, &c.,—that the several collectors to whom such duties shall be paid, shall quarterly make a return of the same to the inspector general,—and the amount thereof shall be paid by such collectors to the receiver general,—and shall be applied to the repayment of the interest and principal sum expended in the erection of the said light-houses, and for the annual support of the same.

## 2 VICT. CAP. XXII.

An Act to amend an Act passed in the seventh year of the reign of His late Majesty King William the Fourth, intituled, *An Act granting to His Majesty a sum of money for the erection of certain Light-Houses within this Province, and for other purposes therein mentioned.*

[11th May, 1839.]

**W**HEREAS it is expedient to alter and amend the act passed. Preamble.  
&c., (7 Will. 4. cap. 95.)—Be it therefore enacted, &c.— Sect. 4 of 7 W.  
that the fourth clause of the said recited act be and the same is here- 4. c. 95 re-  
by repealed. pealed.

II. And be it further enacted, &c.—that for the purpose of defray- Tonnage duty  
ing the interest and principal of the sum of three thousand five imposed for de-  
hundred pounds, granted to His Majesty by the said recited act, for fraying the  
erecting certain light-houses in this Province;—a duty of one shil- cost of light-  
ling per ton—shall be demanded and collected upon every boat and houses.  
vessel—owned by British subjects—navigating Lakes Erie, Ontario  
and Saint Clair,—and the Rivers Saint Clair and Detroit,—which  
said duty of one shilling per ton shall be charged—upon the full and  
actual measurement of every such vessel :—Provided always, that no Boats under  
boat under ten tons shall be liable to the payment of such duty. (1) ten tons ex-  
cepted.

## 1 VICT. CAP. XVIII.

An Act to protect the public against accidental injury from Machi-  
nery used in Mills, and for other purposes.

[6th March, 1838.]

**W**HEREAS many fatal accidents have occurred, and it is ne- Preamble.  
cessary for the protection of the lives of the inhabitants of,  
and travellers in this Province,—that proper and safe guards be  
erected in all steam-boats,—steam-cars and carriages, mills, machi-  
nery and other buildings,—where machinery is at present or  
may hereafter be used,—so that persons conveyed in or upon said

(1) Sec. 7 W. 4. c. 95—regulating the time and mode of payment of the duty imposed by this act. It may be paid to the collector of any port—but it must be paid before the vessel commences to navigate during the year, or she will be liable to seizure at the first port she may afterwards enter.—(See appendix.)



Guards, &c., to be erected about machinery of steam-boats, mills, &c., to prevent accidents to passengers and others.

Collectors of customs bound to examine steam-boats, steam-cars and steam-carriages, and to require the erection of necessary guards.

Penalty in case of neglect to erect guards by owners or masters, &c.

steam-boats, steam-cars or carriages, or entering said mills or other buildings where machinery is used, should not come in contact with the machinery when in operation:—Be it therefore enacted, &c.,—that from and after the first day of August next,—the owners of all steam-boats,—steam-cars—and steam-carriages,—mills and other buildings,—where machinery now is, or may hereafter be used,—shall from and after the passing of this act,—erect, or cause to be erected,—good and substantial guards round the machinery of such steam-boats,—steam-cars—and steam-carriages,—mills and other buildings,—so as to prevent passengers and other persons on board of, or entering the same, respectively,—from coming in contact with the machinery used therein or attached thereto.

II. And be it further enacted, &c.,—that from and after the said first day of August next,—it shall be the duty of the collector of customs of any of the ports within this Province,—to enter into or upon all and every steam-boats,—steam-cars—and steam-carriages,—arriving at his port or station,—and carefully to examine the guards of the machinery of every steam-boat—or steam-carriage—entering such port or station;—And if the guards be not properly and substantially erected, so as to secure the safety of persons when such machinery is in operation,—the said collector or his deputy—is to notify the same to the master or person in charge of such steam-boat,—steam-car—or steam-carriage,—and direct him to make the necessary and substantial guards.

III. *Omitted. See note on 4 Geo. 4. cap. 11. s. 1.*

IV. And be it further enacted, &c.,—that in case the master, or person in charge of any steam-boat,—steam-car,—or steam-carriage,—or the owner, or occupier of any building wherein machinery is now or shall hereafter be erected,—shall neglect or refuse to comply with the directions of such collector of customs, or justice of the peace respecting them,—he, she or they; so refusing or neglecting, and being thereof convicted before one or more justice of the peace,—shall forfeit and pay for every such offence—any sum not exceeding one pound;—And in default of payment of such sum, with the reasonable costs of conviction,—such master, or person in charge, owner or occupier, respectively,—shall be sent to the common gaol of the district within which such offence shall have been committed,—for any period not exceeding thirty days.

V. And be it further enacted, &c.,—that upon the inspection of any steam-boat,—steam-car—or carriage,—and of any building wherein or whereto machinery shall be used or attached, as aforesaid,—it shall appear to the collector of customs,—or justice of the peace, respectively, inspecting the same,—that the guards to be erected in compliance with this act are sufficiently safe and substantial,—such collector or justice, respectively,—shall deliver to the person in charge of such steam-boat,—steam-carriage—or car,—and to the proprietor or occupier of such building,—as aforesaid,—a certificate to that effect;—And such certificate shall—for six calendar months from the date thereof,—be a good and sufficient protection to the masters and owners, and occupiers of such steam-boat,—steam-carriage—or car,—and building, respectively, as aforesaid, against any penalty to be incurred under the provisions of this act;—Provided that such safe-guards shall at all times be kept in good and sufficient repair.

Collector or Justice to deliver certificate of sufficiency of guards, &c.

Certificate to afford protection for six months.

*Note.*—The acts 4 Geo. 4 ( 2nd Sess. ) cap. 1, and 3 Vict. cap. 18, (relating to the duty on salt) are printed in the Revised Statutes of Upper Canada, because it was the object of the Commissioners for revising the said Statutes to print them as they stood at the time of the Union: (10th February 1841). In their marginal notes, they refer to the act of Canada 4 & 5 Vict. c. 14; and though the said acts are not expressly mentioned in sect. 2 of that act, they are superseded and in effect repealed by sect. 3, which substitutes certain new duties “in lieu and instead of all other duties of Customs, except the duties levied by virtue of any act of the Parliament of Great Britain, or of the Parliament of Great Britain and Ireland.” The duty imposed on salt by that act, is regulated by weight only—and therefore the provisions of the 3d Vict. cap. 18, as to the weight equivalent to a bushel, become inapplicable.

A C T S  
OF THE  
PARLIAMENT OF THE UNITED KINGDOM,  
IN FORCE IN BOTH SECTIONS OF THE PROVINCE.

3 & 4 WILL. IV. CAP. LIX.

An Act to regulate the Trade of the British Possessions Abroad.

[28th August, 1833.]

Preamble.

6 G. 4. c. 114.

**W**HEREAS an act was passed in the sixth year of the reign of His late Majesty, King George the Fourth, intituled, *An act to regulate the Trade of the British Possessions abroad*—whereby the Laws of Customs in relation to the trade of the British Possessions abroad were consolidated and amended:—And whereas since the passing of the said act, divers acts for the further amendment of the law have been found necessary, and it will be of advantage to the trade and commerce of the country that the said acts should be consolidated into one act:—Be it therefore enacted, &c.,—that this act shall commence upon the first day of September, one thousand eight hundred and thirty-three, except where any other commencement is herein particularly directed.

Commencement of act.

Importation and exportation of goods confined to free ports.

II. And be it further enacted, &c.,—that no goods shall be imported into,—nor shall any goods, except the produce of the fisheries in British ships,—be exported from—any of the British Possessions in America—by sea,—from or to any place other than the United Kingdom,—or some other of such Possessions,—except into or from the several ports in such Possessions, called “Free Ports,”—enumerated or described in the table following, that is to say:

TABLE OF FREE PORTS.

Kingston, Savannah Le Mar, Montego Bay, Santa Lucia, Antonio, Saint Ann, Fal- mouth, Maria, Morant Bay, Annotto Bay,	} Jamaica.
Black River, Rio Bueno, Port Morant.	}
Saint George.....	Grenada.
Roseau.....	Dominica.

Saint John's	.....	Antigua.
San Josef	.....	Trinidad.
Scarborough	.....	Tobago.
Road Harbour	.....	Tortola.
Nassau	.....	New Providence.
Pitt's Town	.....	Crooked Island.
Kingston	.....	Saint Vincent.
Port Saint George and Port Hamilton	.....	Bermuda.
Any Port where there is a Custom House	.....	Bahamas.
Bridgetown	.....	Barbadoes.
Saint John's, Saint Andrew's	.....	New Brunswyck.
Halifax, Pictou	.....	Nova Scotia.
Quebec	.....	Canada.
Saint John's	.....	Newfoundland.
George Town	.....	Demerara.
New Amsterdam	.....	Berbice.
Castries	.....	Saint Lucia.
Basseterre	.....	Saint Kitt's.
Charles Town	.....	Nevis.
Plymouth	.....	Montserrat.
Sydney	.....	Cap Breton.
Charlotte Town	.....	Prince Edward's Island.
Anguilla	.....	Anguilla.

And if any goods shall be imported into any port or place in any of the said Possessions contrary hereto,—such goods shall be forfeited.

III. Provided always,—that if His Majesty shall deem it expedient to extend the provisions of this act—to any port or ports not enumerated in the said table,—it shall be lawful for His Majesty, by order in council,—to extend the provisions of this act to such port or ports ;—And from and after the day mentioned in such order in council—all the privileges and advantages of this act,—and all the provisions, penalties and forfeitures therein contained,—(subject nevertheless to the limitations and restrictions hereinafter provided,)—shall extend, and be deemed and construed to extend, to any such port or ports respectively,—as fully as if the same had been inserted and enumerated in the said table at the time of passing this act :—Provided also, that nothing hereinbefore contained shall extend to prohibit—the importation or exportation of goods into or

His Majesty  
may appoint  
other ports to  
be free ports.

Proviso.

from any ports or places in Newfoundland or Labrador—in British ships.

His Majesty may appoint ports for limited purposes.

IV. And whereas there are in the said Possessions many places situated in rivers and in bays, at which it may be necessary to establish ports for particular and limited purposes only:—Be it therefore enacted,—that it shall be lawful for His Majesty,—in any order in council made for the appointment of any free port,—to limit and confine such appointments respectively—to any and such purposes only as shall be expressed in such order.

Privileges granted to foreign ships limited to the ships of those countries which, having colonial possessions, shall grant the like privileges to British ships, &c.

V. And whereas by the law of navigation,—Foreign Ships are permitted to import into any of the British Possessions abroad,—from the countries to which they belong,—goods the produce of those countries,—and to export goods from such Possessions to be carried to any foreign country whatever:—And whereas it is expedient that such permission should be subject to certain conditions:—Be it therefore enacted,—that the privileges thereby granted to foreign ships—shall be limited to the ships of those countries which, having colonial possessions,—shall grant the like privileges of trading with those possessions to British ships,—or which, not having colonial possessions,—shall place the commerce and navigation of this country, and of its possessions abroad,—upon the footing of the most favoured nation,—unless His Majesty, by His order in council, shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country,—although the conditions aforesaid shall not in all respects be fulfilled by such foreign country:—Provided always, that no foreign country shall be deemed to have fulfilled the before-mentioned conditions,—or to be entitled to the privileges aforesaid,—unless and until His Majesty shall, by some order or orders to be by Him made by the advice of His privy council, have declared that such foreign country hath so fulfilled the said conditions, and is entitled to the said privileges:—Provided also, that every order in council, in force at the time of the commencement of this act—whereby declaration is made of the countries which are entitled, in whole or in part, to the privileges of the law of navigation hereinbefore referred to and recited,—shall continue in force as effectually as if the same had been afterwards made under the authority of this act.

Proviso.

See appendix.

Proviso.

VI. And be it further enacted, —that nothing contained in this act, or any other act passed in the present session of parliament,—shall extend to repeal or in any way alter or affect an act passed in the fourth year of the reign of His late Majesty, intituled, “*An act to authorize His Majesty, under certain circumstances, to regulate the duties and drawbacks on goods imported or exported in foreign vessels, and to exempt certain foreign vessels from pilotage,*” —nor to repeal or in any way alter or affect an act passed in the fifth year of the reign of His late Majesty,—among other things—to amend the last mentioned act;—and that all trade and intercourse between the British Possessions and all foreign countries shall be subject to the powers granted to His Majesty by those acts.

This act not to affect 4 G. 4. c. 77. and 5 G. 4. c. 1. for regulating the trade of foreign ships.

VII. *This section which established a table of prohibitions,—was repealed from and after 5th July, 1843, by 5 & 6 Vict. cap. 49. s. 3, and another table of prohibitions is substituted for it, by s. 4 of the said act, which see.*

VIII. And be it further enacted,—that all coffee, molasses and rum—(although the same may be of the British plantations)—exported from any of the British Possessions in America into which the like goods of foreign production can be legally imported,—shall, upon subsequent importation from thence into any of the British Possessions in America—into which such goods, being of foreign production, cannot be legally imported—or into the United Kingdom,—be deemed to be of foreign production,—and shall be liable, on such importation respectively,—to the same duties or the same forfeitures, as articles of the like description,—being of foreign production,—would be liable to,—Unless the same shall have been warehoused under the provisions of this act,—and exported from the warehouse direct to such other British Possession, or to the United Kingdom, as the case may be.

Coffee, &c., though British, deemed foreign in certain cases.

See 5 & 6 Vict. c. 49. s. 5.

IX. *This section which established a table of duties, was repealed by 5 & 6 Vict. cap. 49. s. 6, from and after 5th July, 1843, and other duties are substituted for them, by s. 7 of the said act, which see.*

X. And be it further enacted,—that nothing in this act, or in any other passed in the present session of parliament,—shall extend to repeal or abrogate, or in any way to alter or affect an act passed in

Not to repeal act of declaration, 18 G. 3. c. 12.

the eighteenth year of the reign of his Majesty King George the Third, intituled, *An act for removing all doubts and apprehensions concerning taxation by the parliament of Great Britain in any of the Colonies, Provinces and Plantations in North America and the West Indies, and for repealing so much of an act made in the seventh year of the reign of His present Majesty, as imposes a duty on tea imported from Great Britain into any Colony or Plantation in America, as relates thereto*;—Nor to repeal or in any way alter or affect any act now in force which was passed prior to the last mentioned act,—and by which any duties in any of the British Possessions in America were granted and still continue payable to the Crown; \*—Nor to repeal or in any way alter or affect an act passed in the thirty-first year of the reign of His Majesty King George the Third, intituled, *An act to repeal certain parts of an act passed in the fourteenth year of His Majesty's reign, intituled, 'An act for making more effectual provisions for the government of the Province of Quebec in North America, and to make further provisions for the government of the said Province.'*

Nor to repeal duties granted prior to that act; nor to repeal 31 G. 3. c. 31.

\* See note on sect. 11.

Duties imposed by acts prior to act 18 G. 3. c. 112 to be applied to the purposes of those acts.

XI. And be it further enacted,—that the duties imposed by any of the acts hereinbefore mentioned or referred to, passed prior to the said act of the eighteenth year of His Majesty's reign, (1) shall be received, accounted for, and applied for the purposes of those acts;—Provided always, that no greater proportion of the duties imposed by this act, except as hereinbefore excepted, shall be charged upon any article which is subject also to duty under any of the said acts, or subject also to duty under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties: (2)—Provided nevertheless, that the full amount of the duties mentioned in this act,—whether on account of such former acts, or on account of such colonial law, or on account of this act, shall be levied and recovered and received under the regulations, and by the means and powers of this act.\*

\* Which are repealed by 5 & 6 Vict. c. 49, s. 19, to the duties under that act.

(1) There appear to be no such duties of customs now. Those on syrups and molasses being repealed by 3 & 4 Will. 4. cap. 50, and the rest by 5 & 6 Vict. cap. 49. sect 2. But the duty imposed on persons keeping houses of public entertainment, by 14 Geo. 3 c. 88, remains in force.

(2) There is no provision of this kind in 5 & 6 Vict. cap. 49, nor does it apply to the duties imposed by that act, of which see sect. 6;—sect 17 of the said act applies only in certain other colonies, and only to duties under this act while they continued to be exigible.

XII. *This section which fixed the currency, weights and measures to be used with regard to the duties, penalties, &c., imposed by this act, ceased to be in force from and after the 5th July, 1843, from which day sect. 13 of 5 & 6 Vict. cap. 49, has been substituted for it.*

XIII. And be it further enacted,—that the produce of the duties so received by the means and powers of this act,—except such duties as are payable to His Majesty under any act passed prior to the eighteenth year of His Majesty King George the Third as aforesaid,—shall be paid by the collector of the customs into the hands of the treasurer or receiver general of the colony, or other proper officer authorized to receive the same—in the colony in which the same shall be levied,—to be applied to such uses as shall be directed by the local legislatures of such colonies respectively;—And that the produce of such duties so received as aforesaid in the colonies which have no local legislature,—shall and may be applied in such manner as shall be directed by the Commissioners of His Majesty's Treasury.

Duties to be paid by collector to the treasurer of colony in which levied.

*See note on sect. 11. For the duties imposed by 5 & 6 Vict. c. 49 that act provides, see s. 14.*

XIV. And whereas in some of His Majesty's Possessions abroad, certain duties of tonnage are, by acts of the local legislatures of such Possessions, made payable in respect of or are levied upon British vessels,—to which duties the like vessels built within such possessions, or owned by persons resident there, are not subject:—Be it further enacted,—that there shall be levied and paid at the several British Possessions abroad—upon all vessels built in any such Possessions, or owned by any person or persons there resident,—other than coasting or droguing vessels employed in coasting and droguing,—all such and the like duties of tonnage and shipping dues—as are or shall be payable in any such Possessions—upon the like British vessels built in other parts of His Majesty's dominions, or owned by persons not resident in such Possessions.

All British vessels shall be subject to equal duties in the colonies, except coasting vessels.

*See sect. 56, as to colonial taxes repugnant to Imp. acts.*

XV. And be it further enacted,—that there shall be allowed upon the exportation,—from Newfoundland to Canada,—of rum or other spirits, being the produce of the British Possessions in South America or the West Indies,—a drawback of the full duties of customs— which shall have been paid upon the importation thereof from any

Drawback on rum, &c., of British possessions, exported from Newfoundland to Canada, &c.



of the said places into Newfoundland, (1) provided proof on oath be made to the satisfaction of the collector and controller of the customs at the port from whence such rum or other spirits shall be so exported;—that the full duties on the importation of such rum or other spirits at the said port had been paid,—and that a certificate be produced under the hands and seals of the collector and controller of the customs at Quebec;—that such rum or other spirits had been duly landed in Canada:—Provided always that no drawback shall be allowed upon any such rum or other spirits,—unless the same shall be shipped within one year from the day of the importation of the same,—nor unless such drawback shall be duly claimed within one year from the day of such shipment.

Limitation as to drawback.

Ship and cargo to be reported on arrival. Particulars of report.

*See sect. 34, providing that the duties on goods brought by land or inland navigation shall be ascertained, &c. by the same means, as far as applicable, as on goods imported by sea. Also acts of U. C. and L. C. as to inland ports.*

Penalty for false report.

XVI. And be it further enacted,—that the master of every ship arriving—in any of the British Possessions in America,—or the Islands of Guernsey, Jersey, Alderney or Sark,—whether laden or in ballast,—shall come directly,—and before bulk be broken,—to the custom house for the port or district where he arrives,—and there make a report in writing to the collector or controller, or other proper officer, of the arrival and voyage of such ship,—stating her name, country and tonnage,—and if British, the port of registry,—the name and country of the master,—the country of the owners,—the number of the crew, and how many are of the country of such ship,—and whether she be laden or in ballast,—and if laden, the marks, numbers and contents of every package and parcel of goods on board,—and where the same was laden,—and where and to whom consigned,—and where any and what goods, if any, had been unladen during the voyage,—as far as any of such particulars can be known to him;—And the master shall further answer all such questions concerning the ship and the cargo and the crew and the voyage, as shall be demanded of him by such officer;—And if any goods be unladen from any ship before such report be made,—or if the master fail to make such report,—or make an untrue report,—or do not truly answer the questions demanded of him,—he shall forfeit the sum of one hundred pounds;—And if any goods be not reported, such goods shall be forfeited.

(1) Sec 5 & 6 Vict. cap. 49—(sect. 7 and others) under which there has been no Imp. duty on such rum, since 5th July 1843;—but the spirit of this section would require it to apply also to duties imposed by colonial authority in Newfoundland?

XVII. And be it further enacted,—that the master of every ship bound from any British Possession in America,—or the Islands of Guernsey, Jersey, Alderney or Sark, shall,—before any goods be laden therein,—deliver to the collector or controller, or other proper officer,—an entry outwards under his hand of the destination of such ship,—stating her name, country or tonnage,—and if British, the port of registry,—the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship ;—And if any goods be laden on board any ship before such entry be made,—the master of ship shall forfeit the sum of fifty pounds ;—And before such ship depart, the master shall bring and deliver to the collector or controller, or other proper officer,—a content in writing under his hand, of the goods laden,—and the names of the respective shippers and consignees of the goods,—with the marks and numbers of the packages or parcels of the same,—and shall make and subscribe a declaration to the truth of such content, as far as any of such particulars can be known to him ;—And the master of every ship bound from any British Possession in America, or from the Islands of Guernsey, Jersey, Alderney, or Sark,\* whether in ballast or laden,—shall, before departure, come before the collector or controller, or other proper officer,—and answer upon oath all such questions concerning the ship, and the cargo, if any, and the crew and the voyage, as shall be demanded of him by such officer ;—And thereupon the collector and controller, or other proper officer,—if such ship be laden,—shall make out and give to the master a certificate of the clearance of such ship for her intended voyage, containing an account of the total quantities of the several sorts of goods laden therein,—or a certificate of her clearance in ballast, as the case may be ;—And if the ship shall depart without such clearance,—or if the master shall deliver a false content,—or shall not truly answer the questions demanded of him,—he shall forfeit the sum of one hundred pounds.

Entry outwards of ship for cargo.

Particulars of entry.

Penalty £50.

Content of the cargo to be delivered before departure.

\* *Extended to other British possessions by 5 & 6 Vict. c. 49.*

Clearance of ship for the voyage.

Penalty for not clearing, £100.

XVIII. And be it further enacted,—that no goods shall be stated in such certificate of clearance of any ship from any British Possession in America, to be the produce of such Possessions,—unless such goods shall have been expressly stated so to be in the entry outwards of the same ;—And that all goods not expressly stated in such certificate of clearance, to be the produce of the British Possessions in

Goods not stated in certificate to be produce of British possessions, to be deemed of foreign production.

America shall,—at the place of importation in any other such Possessions, or in the United Kingdom,—be deemed to be of foreign production. (1)

Newfoundland fishing certificates to be in lieu of clearance, during the fishing season.

XIX. Provided always, and be it further enacted,—that whenever any ship shall be cleared out from any port in Newfoundland,—or in any other part of His Majesty's dominions,—for the fisheries on the banks or coasts of Newfoundland or Labrador, or the dependencies thereof,—without having on board any article of traffic,—(except only such provisions, nets, tackle, and other things as are usually employed in and about the said fishery, and for the conduct and carrying on of the same,)—the master of any such ship shall be entitled to demand from the collector, or other principal officer of the customs at such port,—a certificate under his hand that such ship hath been specially cleared out for the Newfoundland fishery;—And such certificate shall be in force for the fishing season for the year in which the same may be granted, and no longer;—And upon the first arrival in any port in the said colony of Newfoundland, or its dependencies, of any ship having on board any such certificate as aforesaid, a report thereof shall be made by the master of such ship to the principal officer of the customs at such port;—And all ships having such certificate which has been so reported, and being actually engaged in the said fishery, or in carrying coastwise to be landed or put on board any other ships engaged in the said fishery, any fish, oil, salt, provisions, or other necessaries for the use and purposes thereof,—shall be exempt from all obligation to make an entry at or obtain any clearance from any custom house at Newfoundland; upon arrival at or departure from any of the ports or harbours of the said colony or its dependencies—during the continuance of the fishing season for which such certificate may have been granted;—And previously to obtaining a clearance at the end of such season, for any other voyage, at any of such ports,—the master of such ship shall deliver up the before-mentioned certificate to the principal officer of the customs of such port:—Provided always, that in case any such ship shall have on board, during the time the same may be engaged in the said fishery,—any goods or merchandises whatsoever—other than fish, seals, oil made of fish or seals, salt,

At the end of the season, the certificate to be delivered up.

Ships trading, to forfeit their certificate.

(1) As to the country of manufactured goods generally, see Imp. act 3 & 4 W. 4. c. 54. s. 5,—and as to wheat, Imp. act 6 & 7. Vict. c. 22.

provisions and other things, being the produce of or usually employed in the said fishery,—such ship shall forfeit the said fishing certificate,—and shall thenceforth become and be subject and liable to all such and the same rules, restrictions and regulations, as ships in general are subject or liable to.

XX. And be it further enacted, —that no goods shall be laden—or water-borne to be laden,—on board any ship,—or unladen from any ship,—in any of the British Possessions in America, or the Islands of Guernsey, Jersey, Alderney or Sark,—until due Entry shall have been made of such goods, and warrant granted for the lading or unlading of the same ;—And that no goods shall be so laden or water-borne, or so unladen,—except at some place at which an officer of the customs is appointed to attend the lading and unlading of goods,—or at some place for which a suffrance shall be granted by the collector and controller for the lading and unlading of such goods ;—And that no goods shall be so laden or unladen except in the presence or with the permission in writing of the proper officer ;—Provided always, that it shall be lawful for the commissioners of His Majesty's customs—to make and appoint such other regulations for the carrying coast-wise \* of any goods,—or for the removing of any goods for shipment,—as to them shall appear expedient ;—And that all goods laden, water-borne, or unladen—contrary to the regulations of this act,—or contrary to any regulations so made and appointed,—shall be forfeited.

Entry of goods to be laden or unladen.

See sect. 34, and note on sect. 16,—as to inland ports.

Regulations inwards and outwards.

Regulations coastwise.

\* See 1 & 2 Vict. c. 113. s. 25.

Forfeiture.

XXI. And be it further enacted,—that the person entering any such goods, shall deliver to the collector or controller or other proper officer,—a bill of the entry thereof, fairly written in words at length, containing—the name of the exporter or importer,—and of the ship, and of the master,—and of the place to or from which bound,—and of the place within the port, where the goods are to be laden or unladen,—and the particulars of the quality and quantity of the goods,—and the packages containing the same, and the marks and numbers on the packages,—and setting forth whether such goods be the produce of the British Possessions in America or not ;—And such person shall at the same time pay down all duties due upon the goods ;\*—and the collector and controller, or other proper officer, shall thereupon grant their warrant for the lading or unlading of such goods.

Particulars of entry of goods inwards and outwards.

See note on sect. 16.

\* Except in case of warehousing, see s. 37.—This extends to Prov. duties under 6 V. c. 31, art. 7 V. c. 2.

Entry inwards by bill of sight.

As to Prov. duties under 4 & 5 V. c. 14, see s. 6, &c., of that act.

\* See 5 & 6 W. 4. c. 89. s. 26.

\* Except in case of warehousing, s. 37.

Within three days after landing of goods, perfect entry to be made and duties paid.

Goods subject to ad valorem duty.

\* Now by 5 & 6 Vict. c. 49.

Value to be declared on entry.

As to duties imposed by 4 & 5 Vict. cap. 14, see sect. 5, and others of that act, which differ in many particulars from the provisions here made in like matters.

XXII. And be it further enacted,—that if the importer of any goods shall make and subscribe a declaration before the collector and controller, or other proper officer, that he cannot, for want of full information, make perfect entry thereof,—it shall be lawful for the collector and controller\* to receive an entry by Bill of Sight for the packages or parcels of such goods, by the best description which can be given,—and to grant a warrant thereupon, in order that the same may be landed and secured to the satisfaction of the officer of the customs, and at the expense of the importer,—and may be seen and examined by such importer in the presence of the proper officers ;— And within three days after the goods, shall have been so landed, the importer shall make a perfect entry thereof, and pay down all duties due thereon ;—And in default of such entry, such goods shall be taken to the King's warehouse ;—And if the importer shall not within one month after such landing, make perfect entry of such goods and pay the duties due thereon, together with charges of removal and warehouse rent, such goods shall be sold for the payment thereof, and the overplus, if any, shall be paid to the proprietor of the goods.

XXIII. And be it further enacted,—that in all cases where the duties imposed by this act\* upon the importation of articles into His Majesty's Possessions in America are charged,—not according to the weight, tale, guage, or measure, but according to the value thereof,—such value shall be ascertained by the declaration of the importer of such articles, or his known agent, in manner and form following, that is to say :

“ I, A. B. do hereby declare, that the articles mentioned in the entry, and contained in the packages (*here specifying the several packages, and describing the several marks and numbers, as the case may be,*) are of the value . . . . . Witness, my hand, the . . . . . day of . . . . . A. B.

“ The above declaration, signed the . . . . . day of . . . . . in the presence of C. D. Collector (*or other principal officer.*)

Which declaration shall be written on the bill of entry of such articles,—and shall be subscribed with the hand of the importer thereof, or his known agent,—in the presence of the collector or other

principal officer of the customs at the port of importation ;—Provided that if upon view and examination of such articles by the proper officer of the customs—it shall appear to him that the said articles are not valued according to the true price or value thereof, and according to the true intent and meaning of this act,—then and in such case the importer or his known agent shall be required to declare on oath before the collector or controller, what is the invoice price of such articles,—and that he verily believes such invoice price is the current value of the articles at the place from whence the said articles were imported ;—And such invoice price,—with the addition of ten pounds *per centum* thereon,—shall be deemed to be the value of the articles, in lieu of the value so declared by the importer or his known agent, and upon which the duties imposed by this act shall be charged and paid :—Provided also, that if it shall appear to the collector and controller, or other proper officer,—that such articles have been invoiced below the real and true value thereof, at the place from whence the same were imported,—or if the invoice price is not known,—the articles shall in such case be examined by two competent persons, to be nominated and appointed by the Governor or Commander-in-chief of the colony, plantation, or island into which the said articles are imported,—and such persons shall declare on oath before the collector or controller, or other proper officer, what is the true and real value of such articles—in such colony, plantation, or island ;—And the value so declared on the oaths of such persons—shall be deemed to be the true and real value of such articles, and upon which the duties imposed by this act shall be charged and paid.

Mode of proceeding if goods be undervalued.

Proof of invoice price.

Proviso.

If necessary, two persons may be nominated to fix the price.

\* Now by 5 & 6 Vict. cap. 49.

XXIV. And be it further enacted,—that if the importer of such articles shall refuse to pay the duties hereby \* imposed thereon, it shall and may be lawful for the collector or other chief officer of the customs where such articles shall be imported, and he is hereby respectively required,—to take and secure the same, with the casks or other package thereof,—and to cause the same to be publicly sold, within the space of twenty days at the most after such refusal made, and at such time and place as such officer shall, by four or more days public notice, appoint for that purpose ;—which articles shall be sold to the best bidder ;—and the money arising from the sale thereof shall be applied in the first place—in payment of the said

If importer refuse to pay such duty, the goods may be sold.

\* Now by 5 & 6 Vict. cap. 49.

duties, together with the charges that shall have been occasioned by the said sale,—and the overplus, if any, shall be paid to such importer or proprietor, or any other person authorized to receive the same.

If goods be not entered in twenty days, the officer may land and secure them.

XXV. And be it further enacted, that every importer of any goods shall,—within twenty days after the arrival of the importing ship—make due entry inwards of such goods and land the same;—And in default of such entry and landing, it shall be lawful for the officers of the customs to convey such goods to the King's warehouse;—And if the duties due upon such goods be not paid within three months after such twenty days shall have expired,—together with all charges of removal and warehouse rent,—the same shall be sold, and the produce thereof shall be applied, first to the payment of freight and charges,—next of duties;—and the overplus, if any, shall be paid to the proprietor of the goods.

And if not paid within three months, goods may be sold.

Goods imported from United Kingdom or British possessions must appear in cocket, &c.

XXVI. And be it further enacted,—that no goods shall be imported into any British Possession as being imported from the United Kingdom,—or from any other British Possession (if any advantage attach to such distinction);—unless such goods appear upon the cockets, or other proper documents for the same, to have been duly cleared outwards at the port of exportation in the United Kingdom, or in such other British Possession,—nor unless the ground upon which such advantage be claimed, be stated in such cocket or document.

What goods be deemed British, &c.

*This prevents any goods, &c. imported at an inland port from being deemed British.*

XXVII. And be it further enacted,—that no goods shall, upon importation into any of the British Possessions in America,—be deemed to be of the growth, production or manufacture of the United Kingdom, or of any British Possession in America,—unless imported from the United Kingdom, or from some British Possession in America.

Entry not to be valid if goods be not properly described in it.

XXVIII. And be it further enacted,—that no entry nor any warrant for the landing of any goods,—or for the taking of any goods out of any warehouse—shall be deemed valid,—unless the particulars of the goods and packages in such entry shall correspond with the particulars of the goods and packages purporting to be the same in the report of the ship,—or in the certificate or other document, where any is required,—by which the importation, or entry of such goods is authorized,—nor unless the goods shall have been properly des-

cribed in such entry by the denominations and with the characters and circumstances according to which such goods are charged with duty or may be imported;—And any goods taken or delivered out of any ship or out of any warehouse—by virtue of any entry or warrant not corresponding or agreeing in all such respects;—or not properly describing the same,—shall be deemed to be goods landed or taken without due entry thereof;—and shall be forfeited.

XXIX. And be it further enacted,—that before any sugar, coffee, cocoa or spirits shall be shipped for exportation in any British Possession in America;—or in the Island of Mauritius,—as being the produce of such Possession or of such Island,—the proprietor of the estate on which such goods were produced, or his known agent,—shall make and sign an affidavit in writing before the collector or controller at the port of exportation, or before one of His Majesty's justices of the peace, or other officer duly authorized to administer such oath, residing in or near the place where such estate is situated,—declaring that such goods are the produce of such estate;—And such affidavit shall set forth the name of the estate, and the description and quantity of the goods, and the packages containing the same, with the marks and numbers thereon, and the name of the person to whose charge at the place of shipment they are to be sent;—And if any justice of the peace or other officer aforesaid shall subscribe his name to any writing purporting to be such affidavit, unless the person purporting to make such affidavit shall actually appear before him and be sworn to the truth of the same,—such justice of the peace or officer aforesaid shall forfeit and pay for any such offence the sum of fifty pounds;—And the person entering and shipping such goods shall deliver such affidavit to the collector or controller or other proper officer,—and shall make and subscribe a declaration before him, that the goods which are to be shipped by virtue of such entry, are the same as are mentioned in such affidavit;—And the master of the ship in which such goods shall be laden, shall before clearance, make and subscribe a declaration before the collector or controller,—that the goods shipped by virtue of such entry, are the same as are mentioned and intended in such affidavit, to the best of his knowledge and belief;—And thereupon the collector and controller, or other proper officer, shall sign and give to the master a Certificate of Production,—stating that proof has been

Certificate of production for sugar, coffee, cocoa or spirits.

Oath of the grower, &c.

Declaration of exporter.

As to which, see 6 & 7 Vict. cap. 29 and 5 & 6 Vict. cap. 14.

Declaration of the master.



## Forfeitures.

Certificate of production or re-exportation from another colony.

made, in manner required by law, that such goods (describing the same) are the produce of such British Possession or of such Islands,—and setting forth in such certificate—the name of the exporter and of the exporting ship, and of the master thereof, and the destination of the goods;—And if any sugar, coffee, cocoa or spirits be imported into any British Possession in America,—as being the produce of some other such Possession or of such Island,—without such certificate of production,—the same shall be forfeited.

XXX. And be it further enacted,—that before any sugar, coffee, cocoa or spirits—shall be shipped for exportation in any British Possession in America,—as being the produce of some other such Possession,—the person exporting the same shall, in the entry outwards,—state the place of the production, and refer to the entry inwards and landing of such goods,—and shall make and subscribe a declaration before the collector or controller to the identity of the same;—And thereupon,—if such goods shall have been duly imported with a certificate of production, within twelve months prior to the shipping for exportation,—the collector and controller shall sign and give to the master a certificate of production founded upon and referring to the certificate of production under which such goods had been so imported,—and containing the like particulars,—together with the date of such importation.

Goods brought over land or by inland navigation.

\* See note on sect. 32.

XXXI. And whereas it is expedient to make regulation respecting the inland trade of the British Possessions in America:—Be it therefore enacted,—that it shall be lawful to bring or import—by land or by inland navigation—into any of the British Possessions in America,—from any adjoining Foreign Country,—any goods which might be lawfully imported by sea into such Possession from such country,—and so to bring or import such goods—in the vessels, boats, or carriages of such country,—as well as in British vessels, boats or carriages.

What vessels shall be deemed British on the lakes in America.

XXXII. And be it further enacted,—that no vessel or boat shall be admitted to be a British vessel or boat, on any of the inland waters or lakes in America, (1) except such as have been built at some place

(1) See the Imp. act 3 & 4 Will. 4. c. 51, as to the privileges of British vessels generally, and the penalties incurred by vessels assuming such privileges, without being duly qualified in the manner required by that act, or (on the inland waters or lakes only) in that prescribed by this section.

within the British dominions,—and shall be wholly owned by British subjects,—and shall not have been repaired at any foreign place to a greater extent than in the proportion of ten shillings for every ton of such vessel or boat, at any one time :—Provided always, that nothing hereinbefore contained shall extend to prevent the employment of any vessel or boat as a British vessel or boat,—on such inland waters or lakes,—which shall have wholly belonged to British subjects before the fifth day of July, one thousand eight hundred and twenty-five,—and which shall not have been since that day repaired as aforesaid in any foreign place.

XXXIII. Provided always, and be it further enacted,—that it shall not be lawful so to bring or import any goods\*—except into some Port or Place of Entry, at which a Custom House now is or hereafter may be lawfully established :—Provided also, that it shall be lawful for the Governor, Lieutenant-Governor or person administering the government of any of the said Possessions, respectively,—by and with the advice and consent of the executive council thereof for the time being, if any executive council be there established,—from time to time to diminish or increase,—by proclamation,—the number of Ports or Places of Entry which are or hereafter may be appointed in such Province, for the entry of goods brought or imported as aforesaid.

Goods must be brought to a place where there is a custom house.  
Governor may appoint custom houses.

\* Whether dutiable or not.

XXXIV. And be it further enacted,—that the duties imposed by this act\* shall be ascertained, levied and recovered—for and upon all goods so brought or imported,—in the same manner,—and by the same means,—and under the same rules, regulations, restrictions, penalties and forfeitures;—as the duties on the like goods imported by sea may and can be ascertained, levied or recovered,—as far as the same are applicable ;—And if any goods shall be brought or imported contrary hereto,—or if any goods so brought or imported shall be removed from the station or place appointed for the examination of such goods by the officers of the customs,—before all duties payable thereon shall have been paid or satisfied,—such goods shall be forfeited,—together with the vessel, boat or carriage, and the horses or other cattle,—in or by which such goods shall have been so imported or brought, or so removed.

Duties to be collected in same manner as on goods imported by sea.

\* Now by 5 & 6 Vict. cap. 49.

See the regulations here referred to,—made in the preceding sections of this act.

XXXV. And be it further enacted,—that the same Tonnage Duties shall be paid upon all vessels or boats of the United States of

Tonnage duties in Canada

on American vessels, to be the same, as in America or British vessels.

America—importing any goods into either of the Provinces of Upper or Lower Canada,—as are, or may be for the time being, payable in the United States of America,—on British vessels or boats entering the harbours of the State from whence such goods shall have been imported.

Ports herein mentioned to be free warehousing ports.

XXXVI. (1) And whereas it is expedient to constitute and appoint some of the free ports and other ports in America—to be Free Warehousing Ports,—or to be Warehousing Ports for all or any of the goods which may be legally imported into the said ports respectively;—And it is also expedient to empower His Majesty to constitute and appoint, from time to time, any other ports in any of the said British Possessions in America,—to be in like manner Warehousing Ports for such goods as may be legally imported into such ports respectively;—and it is therefore necessary to make regulations for the appointing of proper Warehouses at such ports, and for the lodging and securing of goods therein:—Be it therefore enacted, that the several ports hereinafter mentioned, that is to say:—

Bridgetown in.....	Barbadoes.
Quebec in.....	Canada.
Sidney in.....	Cape Breton.
Roseau in.....	Dominica.
St. George in.....	Grenada.
Kingston and Montego Bay in.....	Jamaica.
Charlestown, in.....	Nevis.
Saint John's and St. Andrew's in.....	New Brunswick.
Saint John's in.....	Newfoundland.
Nassau in.....	New Providence.
Halifax and Pictou in.....	Nova Scotia.
Basseterre in.....	Saint Kitt's.
Kingston in.....	Saint Vincent.
Road Harbour in.....	Tortola.
San Joseph in.....	Trinidad.

shall be FREE WAREHOUSING PORTS for all the purposes of this act;—And that Kingston and Montreal, in the Canadas, and Liverpool

(1) See the Provincial act 4 & 5 Vict. cap. 16, extending the provisions of this act, from sect. 36 to 47, inclusive, to duties under Provincial acts; also 6 V. c. 31, and 7 V. c. 2, extending them to duties under those acts.

and Yarmouth, in Nova Scotia,—shall be WAREHOUSING PORTS for the warehousing of goods brought by land or by inland navigation, or imported in British ships;—And that it shall be lawful for the several collectors and controllers of the said ports respectively,—by notice in writing under their hands,—to appoint from time to time such Warehouses at such ports, respectively, as shall be approved of by them, for the free warehousing and securing of goods therein for the purposes of this act,—and also in such notice to declare what sorts of goods may be so warehoused,—and also by like notice to revoke or alter any such appointment or declaration;—Provided always, Proviso. that every such notice shall be transmitted to the Governor of the place,—and shall be published in such manner as he shall direct.

XXXVII. And be it further enacted,—that it shall be lawful for the importer of any such goods into the said ports,—to warehouse the same in the warehouses so appointed,—without payment of any duty on the first entry thereof,—subject nevertheless to the rules, regulations, restrictions and conditions hereinafter contained. Goods may be warehoused without payment of duty.

XXXVIII. And be it further enacted,—that upon the arrival of any goods at any Frontier Port in the Canadas,—such goods may be entered with the proper officer of the customs at such port, to be warehoused at some warehousing port in the Canadas,—and may be delivered by such officer to be passed on to such warehousing port,—under bond, to the satisfaction of such officer, for the due arrival and warehousing of such goods at such port. Regulation as to warehousing of goods on arrival in Canada.

XXXIX. And be it further enacted,—that all goods so warehoused shall be stowed in such parts or divisions of the warehouse, and in such manner as the collector and controller shall direct;—And that the warehouse shall be locked and secured in such manner,—and shall be opened and visited only at such times,—and in the presence of such officers,—and under such rules and regulations,—as the collector and controller shall direct;—And that all such goods shall, after being landed upon importation, be carried to the warehouse,—or shall, after being taken out of the warehouse for exportation,—be carried to be shipped,—under such rules and regulations as the collector and controller shall direct. Stowage of goods in warehouse. Locking and opening warehouse. Carrying goods to and from warehouse.

XL. And be it further enacted,—that upon the entry of any goods to be warehoused,—the importer of such goods,—instead of paying Bond upon entry of goods to

be warehous-  
ed.

down the duties due thereon,—shall give bond with two sufficient sureties,—to be approved of by the collector or controller,—in treble the duties payable on such goods,—with condition for the safe depositing of such goods in the warehouse mentioned in such entry,—and for the payment of all duties due upon such goods,—or for the exportation thereof,—according to the first account taken of such goods upon the landing of the same;—And with further condition,—that no part thereof shall be taken out of such warehouse,—until cleared from thence upon due entry and payment of duty, or upon due entry for exportation;—And with further condition,—that 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;—And if after such bond shall have been given, the goods, or any part thereof, shall be sold or disposed of,—so that the original bonder shall be no longer interested in, or have any control over the same,—it shall be lawful for the collector and controller—to admit fresh security to be given by the bond of the new proprietor, or other person having control over such goods,—with his sufficient sureties,—and to cancel the bond given by the original bonder of such goods,—or to exonerate him to the extent of the fresh security so given.

Purchaser of  
goods may give  
bond in lieu of  
original bond-  
er.

Goods not duly  
warehoused,  
&c.: to be for-  
feited.

XLI. And be it further enacted,—that if any goods which have been entered to be warehoused, shall not be duly carried and deposited in the warehouse,—or shall afterwards be taken out of the warehouse without due entry and clearance,—or having been entered and cleared for exportation from the warehouse, shall not be duly carried and shipped,—or shall afterwards be re-landed, except with permission of the proper officer of the customs,—such goods shall be forfeited.

Account of  
goods to be  
taken on land-  
ing.

XLII. And be it further enacted,—that upon the entry and landing of any goods to be warehoused,—the proper officer of the customs shall take a particular account of the same,—and shall mark the contents on each package,—and shall enter the same in a book to be kept for that purpose;—And no goods which have been so warehoused shall be taken or delivered from the warehouse except upon due entry,—and under care of the proper officers for exportation,—or upon due entry and payment of duty for home use:—and whenever the whole of the goods warehoused under any entry shall be

No goods to be  
taken out with-  
out entry.

Deficiencies to  
be ascertained.

cleared from the warehouse,—or whenever further time shall be granted for any such goods to remain warehoused,—an account shall be made out of the quantity upon which the duties have been paid,—and of the quantity exported,—and of the quantity (to be then ascertained) of the goods still remaining in the warehouse,—as the case may be,—deducting from the whole the quantity contained in any whole packages (if any) which may have been abandoned for the duties;—And if upon such account there shall in either case appear to be any deficiency of the original quantity,—the duty payable upon the amount of such deficiency shall then be paid.

Duties to be paid upon deficiencies.

XLIII. And be it further enacted,—that it shall be lawful for the collector and controller,—under such regulations as they shall see fit,—to permit moderate samples to be taken of any goods so warehoused,—without entry,—and without payment of duty,—except as the same shall eventually become payable, as on a deficiency of the original quantity.

Samples may be taken.

XLIV. And be it further enacted,—that it shall be lawful for the collector and controller,—under such regulations as they shall see fit,—to permit the proprietor or other person having control over any goods so warehoused,—to sort, separate and pack and re-pack any such goods,—and to make such lawful alterations therein or arrangements and assortments thereof,—as may be necessary for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same;—And also to permit any parts of such goods so separated to be destroyed,—but without prejudice to the claim for duty upon the whole original quantity of such goods:—Provided always, that it shall be lawful for any person—to abandon any whole packages to the officers of the customs for the duties,—without being liable to any duty upon the same.

Goods may be sorted and re-packed.

Duty due on first quantity.

Whole packages may be abandoned for duty.

XLV. And be it further enacted,—that goods warehoused at any warehousing port in any of the British Possessions in America,—being first duly entered,—may be delivered, under the authority of the proper officer of the customs,—without payment of duty,—except for any deficiency thereof,—for the purpose of removal to another warehousing port in the same Possession,—under bond to the satisfaction of such officer,—for the due arrival and re-warehousing of such goods at such other port.

Goods warehoused may be delivered for removal without payment of duty.

All goods to be cleared within two years, or sold.

Further time may be given.

*In which case see regulations, in s. 42.*

Bond on entry for exportation.

Power to appoint other ports.

*For power to appoint for limited purposes, see s. 4, also Prop. act 7 V. c. 2. s. 5.*

Goods from Mauritius liable to same duties and regulations as West India goods.

XLVI. And be it further enacted,—that all goods which have been so warehoused or re-warehoused shall be duly cleared,—either for exportation or for home consumption,—within two years from the day of first entry for the warehousing thereof ;—And if any such goods be not so cleared,—it shall be lawful for the collector and controller to cause the same to be sold ;—And the produce shall be applied,—first to the payment of the duties,—next of warehouse-rent and other charges,—and the overplus (if any) shall be paid to the proprietor :—Provided always, that it shall be lawful for the collector and controller to grant further time for any such goods to remain warehoused,—if they shall see fit so to do.

XLVII. And be it further enacted,—that upon the entry outwards of any goods to be exported from the warehouse,—the person entering the same shall give security by bond,—in treble the duties of importation on the quantity of such goods,—with two sufficient sureties; to be approved by the collector or controller,—that the same shall be landed at the place for which they be entered outwards,—or be otherwise accounted for to the satisfaction of the collector and controller.

XLVIII. And be it further enacted,—that it shall be lawful for His Majesty, by order in council, from time to time to appoint any port in His Majesty's Possessions in America to be a Free Warehousing Port for all or any of the purposes of this act ;—And every such port so appointed by His Majesty shall be, for all the purposes expressed in such order, a Free Warehousing Port under this act,—as if appointed by the same.

XLIX. And whereas it is expedient that all duties and regulations relating to importation and exportation into and from His Majesty's Islands in the West Indies, should be extended to the Island of Mauritius :—Be it therefore enacted, that all goods, wares and merchandize, the growth, produce or manufacture of the Island of Mauritius,—and all goods, wares and merchandize which—having been imported into the said Island of Mauritius—shall be imported from thence into any part of the United Kingdom of Great Britain and Ireland,—or into any Possessions of His Majesty, His Heirs or Successors,—shall be liable, upon such importation into the United Kingdom—or into any such Possessions, respectively,—to the pay-

ment of the same duties,—and shall be subject to the same regulations—as the like goods, wares, and merchandize being of the growth, produce or manufacture of His Majesty's Islands in the West Indies,—or having been imported into and exported from any of the said Islands,—and imported from the same into the said United Kingdom or into any such Possessions, respectively,—would on such importation be liable to the payment of or would be subject unto :—And that upon the exportation of any goods, wares or merchandize from the United Kingdom to the Island of Mauritius,—such goods, wares, or merchandize shall be liable to the same duties, and shall be entitled to the like drawbacks respectively,—as would or ought by law to be charged or allowed upon the like goods—from the United Kingdom to any of His Majesty's Islands in the West Indies ;—And that all goods, wares and merchandize which shall be imported into or exported from the said Island of Mauritius—from or to any place whatever, other than the United Kingdom of Great Britain and Ireland,—shall, upon such importation or exportation, respectively,—be liable to the payment of the same duties,—and shall be subject to the same regulations, as far as any such regulations can or may be applied,—as the like goods, wares and merchandize would be liable to the payment of or would be subject to upon importation or exportation into or from any of His Majesty's Islands in the West Indies ;—And that all ships and vessels whatever which shall arrive at or depart from the said Island of Mauritius—shall be liable to the payment of the same duties—and shall be subject to the same regulations,—as such ships or vessels would be liable to the payment of or would be subject to, if arriving at or departing from any of His Majesty's Islands in the West Indies.

L. And be it further enacted,—that in all trade with the British Possessions in America,—the Cape of Good Hope, and the territories and dependencies thereof,—shall be deemed to be within the limits of the East India Company's Charter.

Cape of Good Hope within limits of the company's charter.

LI. *This and the three next following sections which relate solely to Dutch proprietors in Demerara, Essequibo and Berbice, are omitted.*

LV. And be it further enacted,—that no British merchant ship or vessel shall sail from any place in the Island of Jamaica to any place

No ships to sail from Jamaica



to St. Domingo, or from St. Domingo to Jamaica.

*But all the enactments in this section have been repealed since 30th July, 1842, by 5 & 6 Vict. c. 56. s. 10.*

Persons landed.

Colonial laws repugnant to any act of parliament to be null and void.

Exemption from duties to extend only to duties by act of parliament. *This is always to be borne in mind.*

Officers may board ships hovering on the coasts.

*See note on sect. 34.*

in the Island of St. Domingo,—nor from any place in the Island of St. Domingo to any place in the Island of Jamaica,—under the penalty of the forfeiture of such ship or vessel, together with her cargo;—And that no foreign ship or vessel which shall have come from,—or shall, in the course of her voyage, have touched at—any such place in the Island of St. Domingo,—shall come into any port or harbour in the Island of Jamaica;—And if any such ship or vessel, having come into any such port or harbour,—shall continue there for forty-eight hours after notice shall have been given by the officer of the customs to depart therefrom,—such ship or vessel shall be forfeited;—And if any person shall be landed in the Island of Jamaica—from on board any ship or vessel which shall have come from or touched at the Island of St. Domingo,—except in case of urgent necessity,—or unless licence shall have been given by the Governor of Jamaica to land such person,—such ship shall be forfeited together with her cargo.

LVI. And be it further enacted,—that all laws, by-laws, usages or customs,—at this time or which hereafter shall be in practice,—or endeavoured or pretended to be in force or practice,—in any of the British Possessions in America,—which are in any wise repugnant to this act,—or to any act of Parliament—made or hereafter to be made—in the United Kingdom,—so far as such act shall relate to and mention the said Possessions,—are and shall be null and void to all intents and purposes whatsoever.

LVII. Provided always, and be it enacted and declared,—that no Exemption from Duty in any of the British Possessions abroad,—contained in any act of parliament,—does or shall extend to any duty—not imposed by act of parliament,—unless and so far only as any duty not so imposed is or shall be—expressly mentioned in such exemption.

LVIII. And be it further enacted,—that it shall be lawful for the officers of customs—to go on board any ship in any port in any British Possession in America,—and to rummage and search all parts of such ship for prohibited and uncustomed goods,—and also to go on board any ship hovering within one league of any of the coasts thereof,—and in either case freely to stay on board such ship so long as she shall remain in such port or within such distance;—And if any such

ship be bound elsewhere,—and shall continue so hovering for the space of twenty-four hours after the master shall have been required to depart,—it shall be lawful for the officer of the customs to bring such ship into port,—and to search and examine her cargo, and to examine the master upon oath touching the cargo and voyage ;— And if there be any goods on board prohibited to be imported into such Possession,—such ship and her cargo shall be forfeited ;— And if the master shall not truly answer the questions which shall be demanded of him in such examination,—he shall forfeit the sum of one hundred pounds.

Forfeiture in certain cases.

LIX. And be it further enacted,—that all vessels, boats, carriages and cattle—made use of in the removal of any goods liable to forfeiture under this act—shall be forfeited ;—And every person who shall assist or be otherwise concerned in the unshipping, landing, or removal, or in the harbouring of such goods,—or into whose hands or possession the same shall knowingly come,—shall forfeit the treble value thereof,—or the penalty of one hundred pounds—at the election of the officers of the customs ;—And the averment in any information or libel to be exhibited for the recovery of such penalty,—that the officer proceeding has elected to sue for the sum mentioned in the information,—shall be deemed sufficient proof of such election, without any other or further evidence of such fact.

Forfeiture of vessels, carriages, &c., removing goods liable to forfeiture.

*Goods, &c., may be liable to forfeiture for non-entry, &c., although no duties be imposed on them, see s. 16, 34, &c.*

LX. And be it further enacted,—that all goods and all ships, vessels and boats,—and all carriages and all cattle—liable to forfeiture under this act,—shall and may be seized and secured by any Officer of the Customs or Navy—or by any person employed for that purpose—by or with the concurrence of the Commissioners of His Majesty's Customs ;—And every person who shall in any way hinder, oppose, molest or obstruct any officer of the customs or navy—or any person so employed as aforesaid—in the exercise of his office,—or any person acting in his aid or assistance,—shall for every such offence forfeit the sum of two hundred pounds. (1)

Goods, vessels, &c. liable to forfeiture, may be seized by officers.

\* See 3 & 4 W. 4. c. 51. s. 7.

LXI. And be it further enacted,—that, under authority of a Writ of Assistance—granted by the Superior or Supreme Court of Justice, or Court of Vice Admiralty—having jurisdiction in the place—

Writ of assistance to search for and seize goods liable to forfeiture.

(1) See the Imp. Act 4 & 5 Will. 4. cap. 89 sect. 23, extending like provisions to things liable to forfeiture under other acts.

(who are hereby authorized and required to grant such Writ of Assistance upon application made to them for that purpose by the principal officers of His Majesty's customs),—it shall be lawful for any officer of the customs,—taking with him a peace officer,—to enter any building or other place in the day-time,—and to search for and seize and secure any goods liable to forfeiture under this act,—and, in case of necessity, to break open any doors and any chests or other packages for that purpose :—And such Writ of Assistance, when issued,—shall be deemed to be in force during the whole of the Reign in which the same shall have been granted,—and for twelve months from the conclusion of such Reign.

Obstruction of officers by force.

LXII. And be it further enacted,—that if any person shall by force or violence—assault, resist, oppose, molest, hinder or obstruct—any officer of the customs or navy,—or other person employed as aforesaid,—in the exercise of his office,—or any person acting in his aid or assistance,—such person being thereof convicted shall be adjudged a felon,—and shall be proceeded against as such, and punished at the discretion of the court before whom such person shall be tried. (1)

Goods seized to be secured at the next custom house and sold by auction.

LXIII. And be it further enacted,—that all things which shall be seized as being liable to forfeiture under this act,—or under any act made for the prevention of smuggling,—or relating to the revenue of customs,—or to trade or navigation,—shall be taken forthwith and delivered into the custody of the collector and controller of the customs, at the custom house next to the place where the same were seized,—who shall secure the same by such means and in such manner as shall be provided and directed by the Commissioners of His Majesty's customs ;—And after condemnation thereof,—the collector and controller shall cause the same to be sold by public auction to the best bidder :—Provided always, that it shall be lawful for the Commissioners of the customs—to direct in what manner the produce of such sale shall be applied,—or, in lieu of such sale,—to direct that any of such things shall be destroyed,—or shall be reserved for the public service.

\* Sec 4 & 5 W. 4. c. 89. s. 25, under which goods are to be deemed condemned if not claimed within a certain time.

Proviso.

(1) See sect. 60, (and 4 & 5 Will. 4 cap. 89. sect. 23) imposing a penalty of £200 ; also sect. 24 of the said act as to officers making collusive seizures, conniving, &c., &c.

LXIV. And be it further enacted,—that all penalties and forfeitures which may have been heretofore—or may be hereafter incurred—under this, or any other Act relating to the Customs—or to Trade—or Navigation,—shall and may be prosecuted, sued for, and recovered—in any court of record or of vice admiralty having jurisdiction in the colony or plantation where the cause of prosecution arises,—and in cases where there shall happen to be no such courts,—then in any court of record or of vice admiralty having jurisdiction in some British colony or plantation near to that where the cause of prosecution arises;—Provided, that in cases where a seizure is made in any other colony than that where the forfeiture accrues,—such seizure may be prosecuted in any court of record or of vice-admiralty, having jurisdiction either in the colony or plantation where the forfeiture accrues,—or in the colony or plantation where the seizure is made,—at the election of the seizer or prosecutor;—And in cases where there shall happen to be no such courts in either of the last mentioned colonies or plantations,—then in the court of record or of vice-admiralty having jurisdiction in some British colony or plantation near to that where the forfeiture accrues,—or to that where the seizure is made, at the election of the seizer or prosecutor.

Jurisdiction for prosecution of seizures and penalties.

See act of U. C. 4 G. 4. c. 11, &c., with reference to this and the following sections:

LXV. And be it further enacted,—that if any goods, or any ship or vessel shall be seized as forfeited under this act,—or any act hereafter to be made,—and detained in any of the British Possessions in America;—it shall be lawful for the judge or judges of any court having jurisdiction to try and determine such seizures,—with the consent of the collector and controller of the customs,\*—to order the delivery thereof on security by bond,—with two sufficient sureties,—to be first approved by such collector and controller,—to answer double the value of the same in case of condemnation;—And such bond shall be taken to the use of His Majesty in the name of the collector of the customs in whose custody the goods, or the ship or vessel may be lodged,—and such bond shall be delivered and kept in the joint custody of such collector and his controller;—And in case the goods or the ship or vessel shall be condemned,—the value thereof shall be paid into the hands of such collector,—who shall thereupon, with the consent or privity of his controller,—cancel such bond.

Bail may be given for the goods or ships seized.

\* See 4 & 5 W. 4. c. 89. s. 26.

Suits to be commenced in name of officers of customs, &c.

See also 3 & 4 W. 4. c. 51. s. 7.

*Onus probandi* to lie on party.

Claim to thing seized to be entered in name of the owner.

False oath.

No person admitted to enter claim for thing seized, unless security first given.

A month's notice of action to be given to officers.

LXVI. And be it further enacted,—that no suit shall be commenced for the recovery of any penalty or forfeiture under this act,—except in the name of some Superior Officer of the Customs or Navy,—or other person employed as hereinbefore mentioned,—or of His Majesty's Advocate or Attorney General for the place where such suit shall be commenced;—And if a question shall arise, whether any person is an officer of the customs or navy,—or such other person as aforesaid,—*viva voce* evidence may be given of such fact, and shall be deemed legal and sufficient evidence.

LXVII. And be it further enacted,—that if any goods shall be seized for non-payment of duties—or any other cause of forfeiture,—and any dispute shall arise,—whether the duties have been paid for the same,—or the same have been lawfully imported,—or lawfully laden or exported,—the proof thereof shall lie on the owner or claimer of such goods,—and not on the officer who shall seize and stop the same.

LXVIII. And be it further enacted,—that no claim to any thing seized under this act, and returned into any of His Majesty's courts for adjudication,—shall be admitted,—unless such claim be entered in the name of the owner, with his residence and occupation,—nor unless oath to the property in such thing be made by the owner,—or by his attorney or agent by whom such claim shall be entered,—to the best of his knowledge and belief;—And every person making a false oath thereto shall be deemed guilty of a misdemeanor,—and shall be liable to the pains and penalties to which persons are liable for a misdemeanor.

LXIX. And be it further enacted,—that no person so admitted shall enter a claim to any thing seized in pursuance of this act, and prosecuted in any of the British Possessions in America,—until sufficient security shall have been given in the court where such seizure is prosecuted,—in a penalty not exceeding sixty pounds,—to answer and pay the costs occasioned by such claim;—And in default of giving such security, such things shall be adjudged to be forfeited, and shall be condemned.

LXX. And be it further enacted,—that no writ shall be sued out against,—nor a copy of any process served upon—any officer of the customs or navy,—or other person as aforesaid,—for any thing done

in the exercise of his office,—until one calendar month after notice in writing shall have been delivered to him, or left at his usual place of abode,—by the attorney or agent to the party who intends to sue out such writ or process,—in which notice shall be clearly and explicitly contained the cause of the action,—the name and place of abode of the person who is to bring such action,—and the name and place of abode of the attorney or agent;—And no evidence of the cause of such action shall be produced, except of such as shall be contained in such notice;—And no verdict shall be given for the plaintiff unless he shall prove on the trial that such notice was given;—And in default of such proof, the defendant shall receive in such action a verdict and costs.

Contents of notice.

Evidence.

Default of proof.

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

Actions to be brought within three months after the cause arises.

Treble costs.

LXXII. And be it further enacted,—that in case any information or suit shall be brought to trial on account of any seizure made under this act,—and a verdict shall be found for the claimant thereof,—and the judge or court before whom the cause shall have been tried,—shall certify on the record that there was probable cause of seizure,—the claimant shall not be entitled to any costs of suit,—nor shall the person who made such seizure be liable to any action, indictment, or other suit or prosecution on account of such seizure;—And if any action, indictment, or other suit or prosecution shall be brought to trial against any person on account of such seizure,—wherein a verdict shall be given against the defendant,—the plaintiff,—besides the thing seized, or the value thereof,—shall not be entitled to more than two pence damages,—nor to any costs of suit,—nor shall the defendant in such prosecution be fined more than one shilling.

Judge may certify probable cause of seizure.

LXXIII. And be it further enacted,—that it shall be lawful for such officer,—within one calendar month after such notice;—to ten-

Officer may tender amends.

der amends to the party complaining, or his agent,—and to plead such tender in bar to any action, together with other pleas ;—And if the jury shall find the amends sufficient, they shall give a verdict for the defendant ;—And in such case,—or in case the plaintiff shall become non-suited, or shall discontinue his action,—or judgment shall be given for the defendant upon demurrer,—then such defendant shall be entitled to the like costs as he would have been entitled to, in case he had pleaded the general issue only :—Provided always, that it shall be lawful for such defendant, by leave of the court where such action shall be brought,—at any time before issue joined,—to pay money into court as in other actions.

Proviso.

Judge may certify probable cause of action.

LXXIV. And be it further enacted,—that in any such action, if the judge or court before whom such action shall be tried,—shall certify upon the record, that the defendant or defendants in such action acted upon probable cause, then the plaintiff in such action shall not be entitled to more than two pence damages—nor to any costs of suit.

Recovery and application of penalties.

LXXV. And be it further enacted,—that all Penalties and Forfeitures recovered in any of the British Possessions in America,—under this act,—or under any act made for the prevention of smuggling,—or relating to the revenue of customs,—or to trade or navigation,—shall be paid into the hands of the collector or controller of the port or place in the British Possession in America where the same shall have been recovered,—and shall be divided, paid and applied as follows, that is to say :—After deducting the charges of prosecution from the produce thereof,—one third part of the net produce shall be paid into the hands of the collector of His Majesty's customs at the port or place where such penalties or forfeitures shall be recovered, for the use of His Majesty,—one third part to the Governor or Commander-in-chief of the said colony or plantation,—and the other third part to the person who shall seize, inform and sue for the same ;—Excepting such seizures as shall be made at sea by the commanders or officers of His Majesty's ships of war, duly authorized to make seizures,—one moiety of which seizures, and of the penalties and forfeitures recovered thereon,—first deducting the charges of prosecution from the gross produce thereof,—shall be paid as aforesaid to the collector of His Majesty's customs, to and for the use of His Majesty,—and the other moiety to him or them who shall seize, in-

See *Provi. act 4 & 5, V. c. 14, s. 23, as to penalties and forfeitures under that act.*

See also *Imp. acts, 3 & 4 W. 4, c. 53, s. 13, c. 52, s. 133, 134, &c.*

form and sue for the same,—any law, custom or usage to the contrary notwithstanding;—subject nevertheless to such distribution of the produce of the seizures so made at sea,—as well with regard to the moiety hereinbefore granted to His Majesty as with regard to the other moiety given to the seizer or prosecutor,—as His Majesty shall think fit to order and direct by any order or orders of council,—or by any proclamation or proclamations to be made for that purpose.

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

Limitation of suits.

See also *Pror. act. 4 & 5 V. c. 14. s. 25.*

LXXVII. And be it further enacted,—that no appeal shall be prosecuted from any decree or sentence of any of His Majesty's courts in America,—touching any penalty or forfeiture imposed by this act—or by any act made for the prevention of smuggling,—or relating to the revenue of customs,—or to trade and navigation,—unless the inhibition shall be applied for and decreed—within twelve months from the time when such decree or sentence was pronounced.

Limitation of appeals.

LXXVIII. Provided always, and be it further enacted,—that in any case in which proceedings shall have been or shall hereafter be instituted in any court of vice admiralty—or other competent court in any of His Majesty's Possessions abroad,—against any ship, vessel, boat, goods or effects, for the recovery of any penalty or forfeiture under any act for the prevention of smuggling,—or relating to the revenue of customs—or to the trade or navigation of the United Kingdom, or of any of His Majesty's Possessions abroad,—the execution of any sentence or decree restoring such ship, vessel, boat, goods or effects to the claimant thereof, which shall be pronounced by the said vice admiralty court in which such proceedings shall have been had,—shall not be suspended by reason of any appeal which shall be prayed and allowed from such sentence,—provided that the party or parties appellate shall give sufficient security,—to be approved of by the court,—to render and deliver the ship, vessel, boat, goods or effects concerning which such sentence or decree shall be

Security to abide an appeal from decree of vice admiralty court.



pronounced,—or the full value thereof,—to be ascertained either by agreement between the parties, or in case the said parties cannot agree, then by appraisement under the authority of the said court,—to the appellant or appellants—in case the sentence or decree so appealed from shall be reversed, and such ship, vessel, boat, goods or effects be ultimately condemned.

LXXIX and LXXX. *These sections which relate only to penalties under the acts for the abolition of the slave-trade, are omitted.*

The King may regulate the trade of certain colonies.

*This section has no direct application to Canada.*

LXXXI. And be it further enacted,—that it shall be lawful for His Majesty, by and with the advice of His Privy Council,—by any Order or Orders in Council to be issued from time to time,—to give such directions, and make such regulations touching the trade and commerce, to and from any British Possessions on or near the continent of Europe, or within the Mediterranean sea, or in Africa, or within the limits of the East India company's charter (excepting the possessions of the said company,) as to His Majesty in council shall appear most expedient and salutary, any thing in this act to the contrary notwithstanding ;—And if any goods shall be imported or exported in any manner contrary to any such Order of His Majesty in Council, the same shall be forfeited, together with the ship importing or exporting the same.

LXXXII. *The operation of this section which depended on the exclusive privilege of the East India Company ceased after 22nd April, 1834.*

Certificate of production of East India sugar.

*Sec 5 & 6 1790. cap. 49. s. 5.*

LXXXIII. And be it further enacted,—that it shall be lawful for any person, being the shipper of any sugar the produce of some British Possession within the limits of the East India company's charter,—to be exported from any place in such Possession,—to go before the collector or controller or other chief officer of the customs at such place,—or, if there be no such officer of the customs, to go before the principal officer of such place, or the judge or commercial resident of the district,—and make and sign an affidavit before him,—that such sugar was really and *bonâ fide* the produce of such British Possession, to the best of his knowledge and belief ;—And such officer, judge or resident is hereby authorized and required to administer such affidavit,—and to grant a certificate thereof,—setting forth in such certificate the name of the ship in which the sugar is to be exported, and the destination of the same.

LXXXIV. *This section, giving ships built within the limits of the East India Company's charter, certain privileges within certain limits, is omitted.*

LXXXV. And be it further enacted,—that it shall be lawful for the shipper of any wine the produce of the Cape of Good Hope or of its dependencies,—which is to be exported from thence,—to go before the chief officer of the customs,—and make and sign an affidavit before him, that such wine was really and *bonâ fide* the produce of the Cape of Good Hope or of its dependencies;—And such officer is hereby authorized and required to administer such affidavit,—and to grant a certificate thereof,—setting forth in such certificate the name of the ship in which the wine is to be exported, and the destination of the same.

Certificate of production of Cape Wine.

LXXXVI. And be it further enacted,—that it shall be lawful for any person who is about to export from any of the Islands of Guernsey, Jersey, Alderney or Sark,—to the United Kingdom,—or to any of the British Possessions in America,—any goods of the growth or produce of any of those Islands,—or any goods manufactured from materials which were the growth or produce thereof,—or of the United Kingdom,—to go before any magistrate of the Island from which the goods are to be exported—and make and sign before him a declaration, that such goods,—describing the same,—are of such growth or produce, or of such manufacture,—and such magistrate shall administer and sign such declaration;—And thereupon the Governor, Lieutenant-Governor, or Commander-in-chief of the Island from which the goods are to be exported,—shall, upon the delivery to him of such declaration,—grant a certificate under his hand of the proof contained in such declaration,—stating the ship in which and the port to which, in the United Kingdom—or in any such Possession,—the goods are to be exported;—And such certificate shall be the proper document to be produced at such ports, respectively,—in proof that the goods mentioned therein are of the growth, produce or manufacture of such islands respectively.

Certificate of production of goods in Guernsey &c.

LXXXVII. *The operation of this section which depended on the exclusive privilege of the East India company, ceased after 22nd April, 1834. See note on sect. 28.*

LXXXVIII. And be it further enacted,—that no Brandy, Geneva, or other Spirits,—(except Rum of the British plantations)—shall be

Guernsey, &c., Tonnage of

ships and size of packages for spirits.

*But see also, 6 & 7 W. 4. c. 60. s. 14, 15, 16, and 1 & 2. V. c. 113. s. 22.*

Also for tobacco.

imported into or exported from the Islands of Jersey, Guernsey, Alderney or Sark, or either of them,—or removed from any one to any other of the said Islands,—or coastwise, from any one part to any other part of either of the said Islands,—or shall be shipped in order to be so removed or carried,—or shall be waterborne for the purpose of being so shipped—in any ship, vessel or boat of less burthen than one hundred tons (except when imported from the United Kingdom in ships of the burthen of seventy tons at least)—nor in any cask or package of less size or content than forty gallons,—(except when in bottles, and carried in a square-rigged ship,)—Nor any Tobacco or Snuff in any ship, vessel or boat of less burthen than one hundred tons,—(except when imported from the United Kingdom in ships of the burthen of seventy tons at least),—nor in any cask or package containing less than four hundred and fifty pounds weight—(save and except any such spirits or loose tobacco as shall be for the use of the seamen belonging to and on board any such ship, vessel or boat, not exceeding two gallons of the former, and five pounds weight of the latter; for each seaman,—and also except such manufactured tobacco or snuff as shall have been duly exported as merchandise, from Great Britain or Ireland,)—on pain of forfeiture of all such foreign brandy, geneva or other spirits, tobacco or snuff, respectively,—together with the casks or packages containing the same,—and also of every such ship, vessel or boat, together with all the guns, furniture and ammunition, tackle and apparel thereof.

LXXXIX. *This section and the next (XC) which relate only to smuggling into the Channel Islands, are omitted.*

British coals not to be re-exported from British possessions without duty.

XCI. And be it further enacted,—that it shall not be lawful for any person to re-export from any of His Majesty's Possessions abroad—to any foreign place—any coals the produce of the United Kingdom,—except upon payment of the duty to which such coals would be liable upon exportation from the United Kingdom to such foreign place;—And that no such coals shall be shipped at any of such Possessions,—to be exported to any British place,—until the exporter or the master of the exporting vessel shall have given bond,—with one sufficient surety,—in double the value of the coals,—that such coals shall not be landed at any foreign place.

Penalty for using docu-

XCII. And be it further enacted,—that if any person shall,—in any of His Majesty's Possessions abroad,—counterfeit or falsify,—

or wilfully use when counterfeited or falsified,—any entry, warrant, cocket, transire, or other document—for the unlading, lading, entering, reporting, or clearing any ship or vessel,—or for the landing, shipping or removing of any goods, stores, baggage or article whatever,—or shall by any false statement procure any writing or document to be made for any such purposes,—or shall falsely make any Oath or Affirmation required by any act for regulating the trade of the British Possessions abroad,—or shall forge or counterfeit a certificate of the said oath or affirmation,—or shall publish such certificate knowing the same to be so forged or counterfeited,—Every person so offending shall for every such offence forfeit the sum of two hundred pounds;—And such penalty shall and may be prosecuted, sued for, and recovered—in like manner and by such ways and means—as any penalty may be prosecuted, sued for, and recovered—under the provisions and directions of the said last mentioned act.

ments counterfeited or falsified.

See act of Canada 4 & 5. Vict. cap. 14. s. 22, 21, as to punishment for false declaration under that act; also 6 W. 4. c. 24, of Lower Canada, sect. 20. and the act of Upper Canada 4 Geo. 4. c. 11, &c.

XCIH. And be it further enacted,—that this act may be altered, varied, or repealed—by any act to be passed in the present session of parliament.

Act may be altered this session.

## 5 &amp; 6 VICT. CAP. XLIX.

An Act to amend the Laws for the regulation of the Trade of the British Possessions abroad.

[16th July, 1842.]

**W**HEREAS an act was passed in the third and fourth years of the reign of His late Majesty King William the Fourth, intitled, *An act to regulate the trade of the British Possessions abroad*, hereinafter designated as “The Possessions Act;”—And whereas it is expedient to make certain alterations and amendments therein:—Be it therefore enacted, &c.,—that except as hereinafter is provided,—from and after the fifth day of July, one thousand eight hundred and forty-three, so far as relates to the British Possessions in North America,—and from and after the fifth day of April, one thousand eight hundred and forty-three, so far as relates to the British Possessions in South America and the West Indies,—and from and after the fifth day of July, one thousand eight hundred and forty-three, so far as relates to the Mauritius,—this Act shall come into and be and continue in full force and operation for all the purposes mentioned herein.

Preamble.  
3 & 4 Will. 4.  
c. 59, cited.

Commencement of act.

Recital of 4 G.  
3. c. 15.

II. And whereas, under or by virtue of an act passed in the fourth year of His late Majesty King George the Third, intituled,—*An act for granting certain duties in the British colonies and plantations in America; for continuing, amending and making perpetual an act passed in the sixth year of the reign of His late Majesty King George the Second, intituled,—‘An act for the better securing and encouraging the trade of His Majesty’s sugar colonies in America,’—for applying the produce of such duties, and of the duties to arise by virtue of the said act, towards defraying the expenses of defending, protecting and securing the said colonies and plantations; for explaining an act made in the twenty-fifth year of the reign of King Charles the Second, intituled,—‘An act for the encouragement of the Greenland and Eastland Trades, and for the better securing the plantation Trade’;—and for altering and disallowing several drawbacks on exports from this Kingdom, and more effectually preventing the clandestine conveyance of goods to and from the said colonies and plantations, and improving and securing the trade between the same and the United Kingdom, the following duties are chargeable upon Wines imported into the British possessions in America, that is to say:—*

For every ton of Wine of the growth of the Madeiras,—or of any other Island or place from whence such Wine may be lawfully imported,—and which shall be so imported from such Islands or places,—the sum of seven pounds;

For every ton of Portugal, Spanish, or any other Wine—(except French Wine)—imported from the United Kingdom,—the sum of ten shillings;

Recital of 6 G.  
3. c. 52.

And whereas, under or by virtue of an act passed in the sixth year of the reign of His late Majesty King George the Third, intituled,—*An act for repealing certain duties in the British colonies and plantations, granted by several acts of Parliament, and also the duties imposed by an act made in the last session of Parliament upon certain East India goods exported from the United Kingdom, and for granting other duties instead thereof, and for further encouraging, regulating and securing several branches of the trade of this Kingdom and the British Dominions in America,—the following duties are chargeable upon Molasses and Syrups and British Pi-*

mento—imported into the British Possessions in America,—that is to say :

For every gallon of Molasses and Syrups—(except as in the same act is mentioned),—one penny ;

For every Pound Weight Avoirdupois of British Pimento—(except as in the same act is mentioned),—one half penny ;

And whereas, under or by virtue of an act passed in the fourteenth year of the reign of His late Majesty King George the Third, intitled,—*An act to establish a fund towards further defraying the charges of the administration of justice and support of the civil government within the Province of Quebec in America*,—the following duties are chargeable on Brandy, Rum and Spirits imported into any port of Canada, that is to say :—

Recital of 14  
G. 3. c. 88.

For every gallon of Brandy or other Spirits—of the manufacture of the United Kingdom,—three pence ;

For every gallon of Rum or other Spirits which should be imported or brought—from any of His Majesty's sugar colonies in the West Indies,—six pence :

For every gallon of Rum or other Spirits which should be imported or brought—from any other of His Majesty's colonies or dominions in America,—nine pence ;

For every gallon of Foreign Brandy or other Spirits—of foreign manufacture—imported or brought from the United Kingdom,—one shilling ;

For every gallon of Rum or Spirits of the produce or manufacture of any of the colonies or plantations in America—not in the possession or under the dominion of His Majesty,—imported from any other place except the United Kingdom,—one shilling ;

And whereas it is expedient that the several hereinbefore mentioned duties imposed by the said acts, respectively, should be repealed :—

Repeal of du-  
ties under 4 G.  
3. c. 15—6 G.  
3. c. 52, and 14.  
G. 3. c. 88.

Be it therefore enacted,—that so much of each of the said three several acts of His late Majesty King George the Third—as imposes or authorizes the charge of the hereinbefore mentioned duties—upon Wine,—Molasses,—Pimento,—and Spirits—respectively,—shall be and the same is hereby repealed.

Repeal of prohibitions established by Possessions act.

III. And whereas by the said Possessions Act it was enacted,—that the several sorts of goods enumerated and described in the table therein mentioned, denominated “A Table of Prohibitions and Restrictions,”—should be prohibited to be imported or brought—either by sea or inland navigation—into the British Possessions in America,—or should be so imported or brought only under the restrictions mentioned in such table,—according as the several sorts of goods are set forth therein;—And that if any goods should be imported or brought into any of the British Possessions in America contrary to any of the restrictions mentioned in such table in respect of such goods,—the same should be forfeited;—And that if the ship or vessel in which such goods should be imported should be of less burden than seventy tons,—such ship or vessel should also be forfeited:—And whereas it is expedient that the prohibitions established by the lastly hereinbefore recited enactment should be materially modified,—and that for this purpose the said enactment should be repealed, and such prohibitions should be enacted as hereinafter are mentioned:—Be it therefore enacted,—that so much of the said Possessions Act—as prohibits the importation of the goods enumerated and described in the table in the said act contained and hereinbefore mentioned,—and as declares the forfeiture of such goods and of certain vessels importing the same,—as hereinbefore is mentioned,—shall be repealed.

Prohibitions established as per table.

IV. And be it enacted,—that the several sorts of goods enumerated or described in the table following, denominated “A Table of Prohibitions and Restrictions,”—are hereby prohibited to be imported or brought,—either by sea or by inland carriage or navigation,—into the British Possessions in America—or the Mauritius,—or shall be so imported or brought only under the restrictions mentioned in such table,—according as the several sorts of such goods are set forth therein,—that is to say:—

#### A TABLE OF PROHIBITIONS AND RESTRICTIONS.

Prohibited, except from U. Kingdom or a Br. Possession.

GUNPOWDER,—

AMMUNITIONS, ARMS, OR UTENSILS OF WAR,—

Prohibited to be imported,—except from the United Kingdom—or from some other British Possession.

COFFEE,—

SUGAR, not being refined, in bond in the United Kingdom,—

MOLASSES,—

RUM,—

Being the produce or manufacture of any British Possession within the limits of the East India Company's charter, except and subject as hereinafter is provided, or being of foreign produce or manufacture,—Prohibited to be imported into—any of the British Possessions on the Continent of South America, or in the West Indies, (the Bahama and Bermuda Islands not included) or into the Mauritius, except to be warehoused for exportation only,—And may also be prohibited to be imported into the Bahama or Bermuda Islands by Her Majesty's order in council.

Prohibited to be imported into certain possessions.

*This does not apply to Canada, except so far as to prohibit the export of the articles mentioned from Canada to the places named.*

BASE OR COUNTERFEIT COIN,—

BOOKS, such as are prohibited to be imported into the United Kingdom,—Prohibited to be imported.

Absolutely prohibited.

\* See 5 & 6 Vict. cap. 47. s. 23, 24, 25. Penalty.

And if any goods shall be imported or brought—into any of the British Possessions in America—or the Mauritius—contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods,—the same shall be forfeited;—And if the ship or vessel in which such goods shall be imported be of less burden than seventy tons,—such ship or vessel shall also be forfeited.

V. Provided always, and be it enacted,—that it shall be lawful to import into any British Possessions in the West Indies and South America,—and into the Mauritius,—any Coffee the produce of any British Possessions within the limits of the East India Company's charter, and also any Sugar the produce of any British Possessions within the limits of the East India Company's charter—into which the importation of Sugar the produce of any foreign country or of any British Possession into which foreign sugar may be legally imported, has been prohibited,—And also any Rum the produce of any British Possession within the limits of the East India Company's charter—into which the importation of rum the produce of any foreign country or of any British Possession into which foreign sugar or rum may be legally imported; has been prohibited:—Provided nevertheless,—that no such coffee,—sugar—or rum—shall be en-

Coffee, sugar and rum may be imported into the British Possessions in the West Indies and South America, and the Mauritius in certain cases.

*This act is given entire, but this section has no direct application to Canada. See note on sect. 4. Proviso.*



tered in any British Possession in the West Indies or South America, —or in the island of Mauritius,—as being the produce of any British Possession within the limits of the East India Company's charter from which the same may be legally imported under the proviso last aforesaid,—unless the master of the ship importing the same—shall have delivered to the collector or principal officer of the customs at the port of importation—such Certificate of Origin as hereinafter is mentioned,—under the hand and seal of the proper officer at the place where the same shall have been taken on board ;—And such master shall also make and subscribe a declaration before the proper officer of the customs,—that such certificate was received by him at the place where such coffee, sugar or rum was taken on board,—and that the coffee, sugar or rum so imported is the same as is mentioned therein ;—And such certificate of origin shall,—as regards Coffee,—certify that a declaration in writing had been made and signed before the officer giving such certificate, the contents of which he believed to be true,—by the shipper of such coffee,—that the same was really and *bonâ fide* the produce of some British Possession ;—

Coffee.

Sugar.

Rum.

And such certificate of origin shall, as respects Sugar, state the name of the district in which such sugar was produced,—the quantity and quality thereof,—the number and denomination of the packages containing the same,—and the name of the ship in which they were laden and the master thereof,—to the officer giving the same,—by the shipper of such sugar,—and shall likewise certify that there had been produced a certificate under the hand and seal of the collector or assistant collector of the land or customs revenue of the district within which such sugar was produced,—that such sugar was of the produce of the district—and that the importation into such district of foreign sugar, or sugar the growth of any British Possession into which foreign sugar can be legally imported, is prohibited ;—And such certificate of origin shall, as respects Rum,—state the name of the district in which such rum was produced,—the quantity and strength thereof,—the number and denomination of the packages containing the same,—the name of the ship in which they were laden and of the master thereof,—and shall also testify that there had been produced to the party giving such certificates,—by the shipper of such rum,—a certificate under the hand and seal of the collector or assistant collector of the land or customs revenue of the district

within which such rum was produced,—that the same was the production of such district.

VI. And whereas by the said Possessions Act it is enacted,—that there shall be raised, levied, collected and paid unto Her Majesty—the several Duties of customs as the same are respectively set forth in figures in the table of duties hereinafter contained,—upon goods, wares and merchandize imported or brought into any of Her Majesty's Possessions in America,—And in and by the said table certain articles are therein declared to be exempted from or free of such duties;—And it is by the said Possessions Act provided,—that no greater proportion of the duties imposed thereby, except as therein excepted, shall be charged upon any article which is subject also to duty under any of the acts therein referred to,—or subject also to duty under any colonial law—than the amount, if any, by which the duty charged by the said Possessions Act should exceed such other duty or duties;—And it is thereby further provided,—that the full amount of the duties mentioned therein,—whether on account of such former acts or on account of such colonial law,—or on account of the said Possessions Act,—shall be levied and recovered and received under the regulations and by the means and powers of the said Possessions' Act:—And whereas it is expedient that the said duties should be repealed, and other duties substituted in lieu thereof;—Be it therefore enacted,—that the hereinbefore recited enactment imposing duties upon goods, wares and merchandize imported or brought into any of Her Majesty's Possessions in America,—and so much of the said Possessions Act as extends any of such duties to the Mauritius,—and the said duties and exemptions so imposed and established by the said Possessions' Act,—and the said several enactments in relation thereto, which are hereinbefore recited,—shall be repealed.

Repeal of certain duties imposed by the Possessions' Act.

VII. And be it enacted,—that there shall be raised, levied, collected, and paid unto Her Majesty—the several Duties of Customs as the same are respectively set forth in figures in the table of duties hereinafter contained,—upon goods, wares and merchandize—not being the growth,—production,—or manufacture—of the United Kingdom,—or of any of the British Possessions in America,—or of the Mauritius,—or of any of the British Possessions within the limits of the East India Company's charter,—or the produce of any of the

Import duties imposed.

British fisheries,—imported or brought—into any of the British Possessions in America—or the Mauritius—by sea—or inland carriage or navigation :—

TABLE OF DUTIES.

*These duties are always in addition to those imposed by Prov. acts.*

		s. d.
Wheat flour.....	the barrel of 196 lbs.	2 0
Fish of foreign taking or curing.....	} dried or salted, the cwt. .... } pickled..... the barrel .....	2 0
		4 0
Meat, salted or cured.....	the cwt.....	3 0
Butter.....	“.....	8 0
Cheese.....	“.....	5 0
Coffee.....	“.....	5 0
Cocoa.....	“.....	1 0
Molasses.....	“.....	3 0
Sugar, unrefined.....	“.....	5 0

Refined sugar, the produce of and refined in foreign countries..... } *20 per centum ad valorem.*

*Tea may now be imported from any place, subject to the provisions of this act.*

Tea, unless imported direct from China, or unless imported from the United Kingdom or from any of the British Possessions ;—*per pound*..... 0 1

SPIRITS :—

Rum, — <i>per gallon</i> .....	0 6
Other spirits and cordials, — <i>per gallon</i> .....	1 0

Glass manufactures.....  
Silk manufactures.....  
Spermaceti..... } *15 per centum ad valorem.*

Wine, whether bottled or not.....  
Cotton manufactures.....  
Linen do.....  
Woollen do.....  
Leather do.....  
Paper do.....  
Hardware.....  
Clocks and watches.....  
Manufactured tobacco.....  
Soap.....  
Candles, other than spermaceti.....  
Corks, cordage and oakum..... } *7 per centum ad valorem.*

Oil, blubber, fins, and skins, the produce of fish and creatures living in the sea, of foreign fishing -----

15 per centum ad valorem.

Articles not enumerated, except such as are comprised or referred to in the subjoined table of exemptions -----

4 per centum ad valorem.

And if any of the goods hereinbefore proposed to be charged with duty,—except sugar and tea,—shall be imported thro' the United Kingdom (having been warehoused therein, and being exported from the warehouse), or the duties thereon, if there paid, having been drawn back -----

Such goods shall only be charged with three-fourths of the duties hereinbefore proposed.

*Note,—that the export duty on Coals imposed by 3 & 4 W. 4. c. 59. s. 91, is not repealed by this act. For the amount of the said duty see 5 & 6 Vict. cap. 47. Table B.*

#### TABLE OF EXEMPTIONS. (1)

Coin, bullion and diamonds.

Horses, mules, asses, neat cattle, and all other live stock.

Hay and straw.

Tallow and raw hides.

Salt.

Rice.

Corn and grain unground.

Biscuit or bread.

Meal or flour, except wheat flour.

Fresh meat.

Fresh fish.

Fruit and vegetables, fresh.

Carriages of travellers.

Wood and lumber.

Cotton wool.

(1) It is always to be borne in mind that these exemptions do not extend to Provincial duties. Bullion for example is not exempted from the *ad valorem* duty under 4 & 5 Vict. cap. 14,—neither are coins unless they be such as are money that is, a *legal tender* in the Province, and not merely uncurrent coins or tokens.

Hemp, flax and tow.

Drugs.

Gums and resins.

Tortoise-shell.

Manures of all kinds.

Herrings, taken and cured by the inhabitants of the Isle of Man, and imported from thence.

Provisions and stores of every description, imported or supplied for the use of Her Majesty's land and sea forces.

All goods imported from the United Kingdom after having there paid the duties of consumption, and imported from thence without drawback.

Exemptions from duty, in certain cases.

VII. And be it enacted,—that the articles enumerated or mentioned in the table of exemptions hereinbefore contained,—shall be imported without payment of any duty under this act,—and also such of the following articles, (namely)—

Salted or cured Meat,—

Flour,—

Butter,—

Cheese,—

Molasses,—

Cork-wood,—

Cordage,—

Oakum,—

Pitch,—

Tar,—

Turpentine,—

Leather and Leather-ware,—

Fishermen's Clothing and Hosiery,—

Fishing Craft, Utensils, Instruments and Bait,—

See also Prov. Act, 6 V. c. 31. s. 2.

as shall be imported—for the use of the British fisheries in America,—into any place at or from whence any such fishery is carried on,—subject to such regulations as the Commissioners of customs,—or the Principal Officer of customs at such place, shall make,—and which they and he are hereby empowered to establish,—for the purpose of ascertaining that such articles are *bonâ fide* intended to be applied to the use of such fisheries,—or that such provisions and stores as aforesaid are *bonâ fide* imported or supplied for—the use of Her Majesty's land and sea forces.

IX. And be it enacted,—that there shall be raised, levied, collected, and paid unto Her Majesty—a duty of ten pounds for every one hundred pounds of the value—upon sugar refined in bond in the United Kingdom,—not being of the growth of any of the British Possessions in America,—or of the Mauritius,—or of any of the British Possessions within the limits of the East India Company's charter,—imported or brought into any of the British Possessions in America,—or into the Mauritius,—by sea—or by inland carriage or navigation.

Import duty on foreign sugar refined in bond.

X. And be it enacted,—that if in any of the British Possessions in America—or the Mauritius—any duty be chargeable by any colonial law—upon any articles being the growth, produce or manufacture of the United Kingdom,—or of the British Possessions in America,—or of the British Possessions within the limits of the East India Company's charter,—or the produce of the British fisheries,—beyond the duty (if any) chargeable by such colonial law upon similar foreign articles,—the Imperial duty hereby imposed upon such foreign articles—shall be—increased by such excess or amount (as the case may be) of the duties so chargeable by such colonial law upon similar British articles;—And that if in any of the British Possessions in America—or the Mauritius—any duty be chargeable by any colonial law upon tea imported direct from China,—or imported from the United Kingdom or any of the British Possessions—beyond the duty (if any) chargeable by such colonial law upon tea not so imported,—the Imperial duty hereby imposed upon tea not so imported shall be—increased by such excess or amount (as the case may be) of the duties so chargeable by such colonial law upon tea imported direct from China,—or imported from the United Kingdom,—or from any of the British Possessions.

Duties imposed by this act to be increased in certain cases, to preserve the same amount of differential duty.

*There is at present no case to which this clause can apply in Canada.*

XI. And be it enacted,—that it shall and may be lawful for Her Majesty, by and with the advice of Her privy council,—by any order or orders in council, to be issued from time to time,—to direct that any article described in such order,—being an article chargeable under this act, as an unenumerated article, with a duty of four per centum ad valorem,—shall be added to the list of exemptions hereinbefore set forth, and shall be free from such duty;—And from and after the time mentioned in such order for the commencement of such exemption,—not being less than six months from the date

Power to Her Majesty by order in council, to exempt articles from a certain duty.

*No such order has hitherto issued, except that relating to specimens illustrative of natural history—see appendix.*

thereof,—such exemption shall take effect, and such article shall thenceforth, whilst such order shall continue in force, be free from such duty accordingly ;—And any such order may at any time be suspended or revoked by Her Majesty, with the advice of Her privy council, by any other order in council.

Duties how to be levied.

*This is a very important clause.*

XII. And be it enacted,—that the duties imposed by this act shall be levied and recovered and received—under the regulations—and by the means and powers—of the Possessions act,—except such of the said regulations as are repealed or altered by this act.

Currency, weights and measures.

XIII. And be it enacted,—that all sums of money granted or payable under this act—or under the Possessions act,—as duties, penalties or forfeitures,—in the British Possessions in America—or the Mauritius,—shall be deemed and are hereby declared to be Sterling Money of Great Britain,—and shall be collected, recovered and paid to the amount of the value which such nominal sums bear in Great Britain ;—And that such monies may be received and taken in—sterling money of Great Britain,—or in foreign coins at such rates as shall be equivalent to sterling money of Great Britain,—and which shall have been fixed by any proclamation issued by Her Majesty ;—And that all duties under this act shall be paid and received in every part of the British Possessions in America—and in the Mauritius—according to the Imperial weights and measures now (1) by law established ;—And that in all cases where such duties are imposed according to any specific quantity or any specific value,—the same shall be deemed to apply in the same proportion to any greater or less quantity or value ;—And that all such duties shall be under the management of the Commissioners of the Customs.

Sec 4 & 5  
Vict. c. 93.

Fractional quantities.

Management.

Net produce of duties how to be applied.

XIV. And be it enacted,—that the net produce of the duties so received, by the means and powers of this act—shall be paid by the collector of the customs—into the hands of the treasurer or receiver general of the colony, or other proper officer authorized to receive the same, in the colony in which the same shall be levied,—to be applied to such uses as shall be directed by the local Legislatures of such colonies respectively ;—And that the produce of such duties so

(1) See appendix as to the relative proportions of these measures and those by which Provincial duties under 4 & 5 V. c. 14; are to be calculated.

received as aforesaid in the colonies which have no local Legislature—shall and may be applied in such manner as shall be directed by the Commissioners of Her Majesty's Treasury.

XV. And be it enacted,—that goods the produce or manufacture of the Islands of Guernsey, Jersey, Alderney, or Sark,—when imported from such Islands into the British Possessions in America,\*—or the Mauritius,—shall be admitted to entry upon payment of the same duties as are payable upon the like goods the produce or manufacture of the United Kingdom or of any of the said Possessions,—upon production to the principal officer of customs at the port of importation—of the proofs now required by law—that such goods are the production or manufacture of the Islands aforesaid.

Goods from the channel Islands.

\* And note always 3 & 4 W. 4. c. 59. s. 27, as to the place whence the goods are brought.

XVI. And whereas the hereinbefore recited provisoes contained in the said Possessions act,—which provide that no greater proportion of the duties imposed by that act shall be charged upon any article which is subject also to duty under any of the acts therein referred to, and subject also to duty under any colonial law,—than the amount, if any, by which the duty charged by the said Possessions act shall exceed such other duties,—and that the full amount of the duties mentioned in the said Possessions act, whether on account of such former acts, or on account of such colonial law, or on account of the said Possessions act, should be levied and recovered, and received under the regulations and by the means and powers of the said Possessions act,—have been understood and acted on in divers different senses in the several British Possessions in America and the Mauritius,—and in some of the aforesaid Possessions certain duties have been imposed by the colonial legislatures or other authorities having the power to impose duties, which duties have been expressly directed by the colonial acts, or ordinances imposing the same, to be in addition to or over and above the duties imposed by the said Possessions act,—and in these and others of the aforesaid Possessions the duties respectively imposed upon articles by the said Possessions act, and by the colonial acts and ordinances in such Possessions, have, notwithstanding the aforesaid provisoes, been collected in full without any such abatement as in the said provisoes is contemplated :—And whereas it is expedient that such collection in full of the said Imperial and Colonial duties should be held to be good in law, notwithstanding the aforesaid provisoes :—And whereas doubts have

*This section applies solely to the past, but still constitutes the defence of parties having performed any of the acts hereby legalized.*



Collection of duties in the British possessions legalised in certain cases.

been entertained whether the duties imposed upon the importation of goods, wares or merchandize into the West Indies, by the said Possessions act are, under the provisions of that act, leviable upon the like goods, wares and merchandize imported into the Mauritius from the United Kingdom :—And whereas, notwithstanding such doubts, the aforesaid duties have been levied upon goods, wares and merchandize so imported into the Mauritius from the United Kingdom, and it is expedient that the levying of the same should be held good in law :—Be it therefore enacted,—that from and after the passing of this act, no personal action, suit or other proceeding shall be prosecuted or commenced against any officer of Her Majesty's customs, or any officer or other person authorized by the legislature, or other proper authorities of any of the aforesaid British possessions,—for or in respect of such officer or person having levied duties imposed by the said Possessions act upon the importation of any article, in full—without making any deduction therefrom in respect of duties imposed by any colonial law or ordinance upon the same article,—or for or in respect of such officer or other person—having levied duties imposed upon the importation of any article by any colonial law or ordinance, in full without making any abatement or deduction therefrom in respect of the duty imposed by the Possessions act upon the same article ; And that no personal action, suit, or other proceeding shall be prosecuted or commenced against any officer of Her Majesty's customs,—or any other officer or other person empowered by the proper authorities to collect duties in the Mauritius,—for or in respect of such officer or other person having levied the like duties upon the importation of any goods, wares or merchandize into the Mauritius from the United Kingdom, as are imposed by the said Possessions act upon the importation of goods, wares or merchandize into the West Indies ;—And if any action or suit, or other proceeding whatsoever, shall be prosecuted or commenced against any officer of customs, or other officer or person as aforesaid,—by reason of any thing done as aforesaid,—it shall be lawful for the defendant in any such action or suit, or other proceeding as aforesaid,—to apply to the court in which such action shall be brought during the sitting of such court,—or to any judge of such court during vacation,—for stay of proceedings,—and such court and such judge respectively shall stay such proceedings accordingly ;—And all payments which may have been made in respect of the duties—

levied in full, or without abatement or deduction as aforesaid,—or in respect of such duties so levied upon the importation of goods, wares and merchandize into the Mauritius as aforesaid,—shall be held to have been good, and shall not be recoverable at law from any person or persons who may have received the same.

XVII. And be it enacted,—that in any British Possession in America in which the Imperial duties imposed by the said Possessions act, and the colonial duties imposed by the laws of such Possession, have both been customarily levied in full—without making any deduction from the Imperial duties in respect of the colonial duties,—or from the colonial duties in respect of the Imperial duties,—it shall be lawful, from and after the passing of this act,—for the officers of the customs and other officers duly authorized—to continue so to levy in full such Imperial and colonial duties respectively, during the continuance of the said Possessions act;—any thing in the said Possessions act contained in any wise notwithstanding.

Imperial and colonial duties to be levied in full in certain British possessions in America.

*This section has no application in Canada.*

XVIII. And be it enacted,—that this act may be amended or repealed—by any act to be passed in this present session of parliament.

Act may be amended, &c. this session.

#### 6 & 7 VICT. CAP. XXIX.

An Act for reducing the duty on Wheat and Wheat Flour, the Produce of the Province of Canada, imported thence into the United Kingdom.

[12th July, 1843.]

WHEREAS on the twelfth day of October, one thousand eight hundred and forty-two,—an act was passed by the legislative council and legislative assembly of the Province of Canada, and reserved by the Governor General for the signification of Her Majesty's pleasure,—imposing a duty of three shillings, sterling money of Great Britain, on each imperial quarter of wheat imported into Canada,—except from the United Kingdom or any of Her Majesty's Possessions, and being the growth and produce thereof:—And whereas it is recited in the said act,—that it was passed in the confident belief and expectation that upon the imposition of a duty upon foreign wheat imported into the Province, Her Majesty would be graciously pleased to recommend to Parliament the removal or reduction of the duties on wheat and wheat flour imported into the said United King-

Preamble.

*See the act of Canada 6 Vict. c. 31. page 17.*

5 & 6 Vict. c.  
14.

Duties to be  
levied after the  
10th October,  
1843.

See 5 & 6  
V. c. 14.

dom from Canada :—And whereas, in consideration of the duty so imposed by the said act of the legislature of Canada, it is expedient that, if Her Majesty shall be pleased to give her sanction to the said act,—the duties imposed by an act made and passed in the last session of Parliament, intituled, *An act to amend the laws for the importation of Corn*,—upon wheat and wheat flour, the produce of and imported from the Province of Canada, entered for home consumption in the United Kingdom,—should be reduced as hereinafter is mentioned :—Be it therefore enacted, &c.,—that from and after the tenth day of October, one thousand eight hundred and forty-three,—and thenceforth during the continuance of the duty so imposed by the said act of the legislature of Canada as aforesaid,—there shall be levied and paid upon all wheat—and wheat flour,—the produce of the said Province of Canada,—which shall be imported thence into the United Kingdom—after the said tenth day of October,—and shall be entered for home consumption,—(the same having been shipped and imported with such declarations and certificates as are required in respect thereof, in and by the said act passed in the last session of Parliament,)—in lieu of the duties charged thereon by the said act of Parliament,—the duties following ;—(namely,)—

For every quarter of such wheat, one shilling,—and so in proportion for a less quantity.

For every barrel, being one hundred and ninety-six pounds of such wheat flour,—a duty equal in amount to the duty which would hereby be payable upon thirty-eight gallons and a half of wheat,—and so in proportion for a less quantity.

And the said duties hereby charged shall be levied, collected, paid, and applied—in such and the same manner in all respects as if the same had been imposed by the said act of Parliament ;—Provided always, that nothing in this act contained shall repeal, reduce, or alter—the duties payable under the said act of Parliament upon wheat or wheat flour—the produce of Canada,—which shall be imported into the United Kingdom—previous to the said tenth day of October, one thousand eight hundred and forty-three,—notwithstanding the same shall not be entered from the warehouse or otherwise for home consumption, until after that day.

Act may be  
amended.

II. And be it enacted,—that this act may be amended or repealed by any act to be passed in this present session of Parliament.

*The foregoing acts are peculiarly, if not exclusively, applicable to the British Possessions abroad, or to Canadian produce. Of the enactments contained in the following acts, the greater portion are not so applicable, and are consequently omitted, those portions only being inserted, which apply to Canada or are of a peculiar interest to the commerce of the Province: and the acts are arranged in the order of their dates, without reference to their subjects.*

## 3 &amp; 4 WILL. IV. CAP. LI.

An Act for the Management of the Customs.

[28th August 1833.]

**W**HEREAS an act was passed in the sixth year of the reign of His late Majesty King George the Fourth, —intituled, *An act for the management of the customs*, —whereby the laws in relation to the management of the customs were consolidated and amended:—And whereas since the passing of the said act divers acts for the further amendment of the law have been found necessary,—and it will be of advantage to the trade and commerce of the country that the said acts should be consolidated into one act:—Be it therefore enacted, &c.,—that this act shall commence upon the first day of September one thousand eight hundred and thirty-three, except where any other commencement is herein particularly directed.

Preamble.  
6 G. 4. c. 106.  
Commence-  
ment of act.

II. And be it further enacted,—that it shall be lawful for His Majesty, from time to time to appoint, under the great seal of the United Kingdom, any number of persons—not exceeding thirteen—to be Commissioners of His Majesty's customs for the collection and for the management of the customs in and throughout the whole of the United Kingdom,—And of any of His Majesty's Possessions Abroad;—And that each of such Commissioners, when so appointed, shall have and hold his office during His Majesty's pleasure.

Board of cus-  
toms appointed  
by treasury.

Possessions.

VII. And be it further enacted,—that every person employed on any duty or service relating to the customs, by the orders or with the concurrence of the Commissioners of His Majesty's customs—(whether previously or subsequently expressed)—shall be deemed to be the Officer of the Customs for that duty or service;—And that every act, matter, or thing required by any law at any time in force to be done

Persons em-  
ployed by cus-  
toms deemed  
officers for  
such service.Duties of offi-  
cers performed  
by persons and

at places appointed by commissioners.

or performed by, to, or with any particular Officer nominated in such law for such purpose,—being done or performed by, to, or with any person appointed by the commissioners of His Majesty's customs to act for or in behalf of such particular officer,—the same shall be deemed to be done or performed by, to, or with such particular officer;—And that every act, matter, or thing required by any law at any time in force—to be done or performed at any particular Place within any Port,—being done or performed at any place within such port appointed by the commissioners of His Majesty's customs for such purpose,—the same shall be deemed to be done or performed at the particular place so required by law.

Oath of office.

*The 4 & 5 W. 4. c. 89, does not extend to this oath.*

X. And be it further enacted,—that every person who shall be appointed to any office or employment in the service of the customs—under the control and direction of the commissioners of the customs in any part of His Majesty's dominions—shall, at their respective admissions thereto, take the following oath; (that is to say,)

“I, A. B., do swear to be true and faithful in the execution, to the best of my knowledge and power, of the trust committed to my charge and inspection in the service of His Majesty's customs; and that I will not require, take, or receive any fee, perquisite, gratuity, or reward, whether pecuniary or of any sort of description whatever either directly or indirectly, for any service, act, duty, matter, or thing done or performed or to be done or performed in the execution or discharge of any of the duties of my office or employment, on any account whatever, other than my salary, and what is or shall be allowed me by law, or by any special order of the commissioners of His Majesty's treasury, or the commissioners of His Majesty's customs for the time being.—So help me God.”

Officers of customs not liable to serve parochial and other local offices.

XII. And be it further enacted,—that no commissioner of customs,—nor any officer of customs, or person employed in the collection or management of or accounting for the revenue of customs or any part thereof,—nor any clerk or other person acting under them, shall,—during the time of his acting as such commissioner or as such officer, or of his being so employed as aforesaid, or of his acting as such clerk or other person as aforesaid, as the case may be,—be compelled to serve as a mayor or sheriff,—or in any corporate or parochial or other public office or employment,—or to serve on any

jury or inquest,—or in the militia;—any law, usage or custom to the contrary thereof notwithstanding.

XXVIII. And be it further enacted,—that in all cases wherein proof on oath shall be required by any law,—or shall be necessary for the satisfaction or consideration of the commissioners of His Majesty's customs, in any matter relating to any business under their management,—the same may be made before the collector or controller of the customs at the port where such proof shall be required to be made,—or before the persons acting for them respectively,—and who are hereby authorized and empowered to administer the same.

Collectors, &c. authorized to administer oaths.

But see 4 & 5 W. 4. c. 89. s. 2.—substituting declarations for oaths.

### 3 & 4 WILL. IV. CAP. LII.

An Act for the general Regulation of the Customs.

[28th August, 1833.]

WHEREAS an act was passed in the sixth year of the reign of His late Majesty King George the Fourth,—intituled, *An act for the general regulation of the customs*—whereby the laws of customs, in relation to the general regulation of the customs, were consolidated and amended:—And whereas since the passing of the said act divers acts for the further amendment of the law have been found necessary,—and it will be of advantage to the trade and commerce of the country that the said acts should be consolidated into one act:—Be it therefore enacted, &c., that this act shall commence upon the first day of September one thousand eight hundred and thirty-three, except where any other commencement is herein particularly directed.

Preamble.

6 G. 4. c. 107.

Commencement of act.

IV. And be it further enacted,—that before any ship shall be cleared out or depart—from any place in any of the British Possessions abroad,—or from any place in China,—with any goods for the United Kingdom, or for the Isle of Man,—the master of such ship shall produce the Manifest to the collector or controller of the customs, or other proper officer,—who shall certify upon the same the date of the production thereof to him:—Provided always, that in all places within the territorial possessions of the East India company—the servant of the said company by whom the last dispatches of such ship shall be delivered, shall be the proper officer to authenticate the Manifest as

Manifest to be produced to officers in colonies, &c.

The effect of this proviso ceased on 22nd April, 1834.

aforesaid ;—And in all places in China—the chief supercargo of the said company shall be the proper officer for such purpose.

If wanting or if goods be missing, master to forfeit £100.

VI. And be it further enacted,—that if any goods shall be imported into the United Kingdom or into the Isle of Man, in any British ship,—or any tobacco in any ship,—without such Manifest,—or if any goods contained in such Manifest be not on board,—the master of such ship shall forfeit the sum of one hundred pounds.

Returned goods.

See also 6 & 7 W. 4. c. 60. s. 2.

Entered by bill of store.

If property be not changed.

If foreign goods, duties to be paid again.

Or goods may be warehoused.

Certain goods may not be returned for home use.

*This section is inserted as information, and not as imposing any obligation on parties in Canada.*

XXXIII. And be it further enacted,—that it shall be lawful to re-import into the United Kingdom—from any place,—in a ship of any country,—any goods (except as hereinafter excepted) which shall have been legally exported from the United Kingdom,—and to enter the same by bill of store referring to the entry outwards, and exportation thereof,—provided the property in such goods continue in the person by whom or on whose account the same have been exported,—and that such re-importation take place within six years from the date of the exportation ;—And if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom,—the same duties shall be payable thereon as would, at the time of such re-importation, be payable on the like goods—under the same circumstances of importation as those under which such goods had been originally imported,—or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof :—Provided always, that the several sorts of goods enumerated or described in the table following shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence,—but that the same shall be deemed to be foreign goods, whether originally such or not,—and shall also be deemed to be imported for the first time into the United Kingdom ; (that is to say,)—

A TABLE OF GOODS EXPORTED WHICH MAY NOT BE RE-IMPORTED FOR HOME USE.

Corn, grain, meal, flour and malt.

Hops.

Tobacco.

Tea.

Goods for which any bounty or any drawback of excise had been received on exportation,—Unless by special permission of the

commissioners of His Majesty's customs,—and on repayment of such bounty or such drawback.

All goods for which bill of store cannot be issued in manner herein after directed,—Except small remnants of British goods—by special permission of the commissioners of His Majesty's customs, upon proof to their satisfaction that the same are British, and had not been sold.

XXXVI. And be it further enacted,—that no goods shall be entered—as being of or from any British Possession in America, (if any benefit attach to such distinction)—unless the master of the ship importing the same shall have delivered to the collector or controller a certificate, under the hand of the proper officer of the place, where such goods were taken on board,—of the due clearance \* of such ship from thence, containing an account of such goods.

Goods from plantations;

Master to deliver plantation clearance.

\* See 3 & 4 W. 4. c. 59. s. 17.

XLV. And be it further enacted,—that before any blubber, train oil, spermaceti oil, head matter, or whale fins, shall be entered—as being the produce of fish or creatures living in the sea taken and caught wholly by His Majesty's subjects usually residing in some part of His Majesty's dominions,—and imported from some British Possession,—the master of the ship importing the same shall deliver to the collector or controller a certificate under the hand of the proper officer of such British Possession where such goods were taken on board, (or if no such officer be residing there, then a certificate under the hands of two principal inhabitants at the place of shipment,)—

Certificate of blubber, oil, &c., of British colonial taking.

See also 6 & 7 V. c. 84. s. 10.

notifying that oath had been made before him or them, by the shipper of such goods,—that the same were the produce of fish or creatures living in the sea, taken wholly by British vessels owned and navigated according to law;—And such master shall also make and subscribe a declaration before the collector or controller,—that such certificate was received by him—at the place where such goods were taken on board,—and that the goods so imported are the same as mentioned therein;—And the importer of such goods shall also make and subscribe a declaration before the collector or controller, at the time of entry,—that to the best of his knowledge and belief the same were the produce of fish or creatures living in the sea, taken wholly by British vessels in manner aforesaid.

\* But see 4 & 5 W. 4 c. 89, s. 2, substituting declarations for oaths.

Declaration of master and importer.

XLVIII. And be it further enacted,—that no goods shall be deemed to be imported from any particular place—Unless they be

Importation must be direct.



See also 3 & 4  
W. 4 c. 59. s.  
27.

imported direct from such place,—and shall have been there laden on board the importing ship,—either as the first shipment of such goods,—or after the same shall have been actually landed at such place.

Terms used in acts	CXIX. And in order to avoid the frequent use of numerous terms and expressions in this act,—And in other Acts relating to the Customs,—and to prevent any misconstruction of the terms and expressions used therein ;—Be it further enacted, that whenever the several terms or expressions following shall occur in this act,—Or in any other Act relating to the Customs or to Trade and Navigation,—the same shall be construed respectively in the manner hereinafter directed ; (that is to say,)—That the term “ Ship ” shall be construed to mean ship or vessel generally, unless such term shall be used to distinguish a ship from sloops, brigantines, and other classes of vessels ;—That the term “ Master ” of any ship shall be construed to mean the person having or taking the charge or command of such ship ;—That the term “ Owners ” and the term “ Owner ” of any ship shall be construed alike to mean one owner, if there be only one, and any or all the owners, if there be more than one ;—That the term “ Mate ” of any ship shall be construed to mean the person next in command of such ship to the master thereof ;—That the term “ Seaman ” shall be construed to mean alike seaman, mariner, sailor, or landsman, being one of the crew of any ship ;—That the term “ British Possession ” shall be construed to mean colony, plantation, island, territory, or settlement belonging to His Majesty ;—That the term “ His Majesty ” shall be construed to mean His Majesty, His Heirs and Successors ;—That the term “ East India company ” shall be construed to mean the united company of merchants of England trading to the East Indies ;—That the term “ Limits of the East India company’s charter (1) ” shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan ;—That the terms “ Collector and Controller ” shall be construed to mean the collector and controller of the customs of the port intended in the sentence ;—That whenever mention is made of any public officer, the officer mentioned shall be deemed to be such officer for the time being ;—That the term “ Warehouse ” shall be con-
Ship.	
Master.	
Owner or owners.	
Mate.	
Seaman.	
British Possession.	
His Majesty.	
East India company.	
Charter.	
Collector and Controller.	
Officer.	
Warehouse.	

(1) The discontinuance of the exclusive privileges of the company does not affect this definition.

strued to mean any place, whether house, shed, yard, timber pond, or other place in which goods entered to be warehoused upon importation may be lodged, kept, and secured without payment of duty; or although prohibited to be used in the United Kingdom;—That the term “King’s warehouse” shall be construed to mean any place provided by the Crown for lodging goods therein for security of the customs.

King’s warehouse.

CXXV. And be it further enacted,—that if upon the first levying or repealing of any duty,—or upon the first granting or repealing of any drawback or bounty,—or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise,—in the United Kingdom or in the Isle of Man,—it shall become necessary to determine the precise time—at which an importation or exportation of any goods made and completed shall be deemed to have had effect,—such time, in respect of Importation, shall be deemed to be the time—at which the ship importing such goods had actually come—within the limits of the port at which such ship shall in due course be reported, and such goods be discharged;—And that such time, in respect of Exportation, shall be deemed to be the time—at which the goods had been shipped on board the ship in which they had been exported;—And that if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance—upon such ship, exclusive of any cargo,—the time of such arrival shall be deemed to be the time—at which the report of such ship shall have been or ought to have been made;—And the time of such departure shall be deemed to be the time of the last clearance of such ship with the collector or controller for the voyage upon which she had departed.

Time of an importation and exportation defined.

Arrival and departure of a ship defined. This section tho’ not directly extended to Possessions abroad, contains the proper rules of construction in all cases where there is no express provision to the contrary.

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

Return of duty overpaid.

Limitation of time.

CXXVIII. And be it further enacted,—that it shall be lawful for the officers of customs—at any port under British dominion where

Officers may refuse master.

of British ship unless indorsed on register.

there shall be a collector and controller of the customs—to refuse to admit any person to do any act at such port—as master of any British ship,—unless his name shall be inserted in—or have been indorsed upon—the certificate of registry of such ship—as being the master thereof,—or until his name shall have been so indorsed by such collector and controller.

Authority of an agent may be required.

CXXX. And be it further enacted,—that whenever any person shall make any application to any officer of the customs to transact any business on behalf of any other person,—it shall be lawful for such officer—to require of the person so applying to produce a written authority from the person on whose behalf such application shall be made,—and in default of the production of such authority to refuse to transact such business.

Person falsifying declaration liable to penalty.

CXXXI. And be it further enacted,—that if any declaration required to be made by this act or by any other act relating to the customs (except declarations to the value of goods)—be untrue in any particular;—Or if any person required by this act or by any other act relating to the customs to—answer questions put to him by the officers of the customs, touching certain matters,—shall not truly answer such questions,—The person making such declaration or answering such questions shall, over and above any other penalty to which he may become subject,—forfeit the sum of one hundred pounds.

\* See also 3 & 4 W. 4. c. 59. s. 92, as to false declarations in certain cases,—and prov. act 4 & 5 V. c. 14. s. 22.

Seizures.

CXXXII. And be it further enacted,—that all goods,—and all ships, vessels and boats, which by this act—Or any act at any time in force relating to the customs, shall be declared to be forfeited,—shall and may be seized by any officer of the customs (1);—And such forfeiture of any ship, vessel, or boat shall be deemed to—include the guns, tackle, apparel, and furniture of the same;—And such forfeiture of any goods shall be deemed to—include the proper package in which the same are contained.

Ship to include tackle, &c.

Goods to include package.

Restoration of seized goods, ships, vessels, or boats by the commissioners of customs.

CXXXIII. And be it further enacted,—that in case any goods, ships, vessels, or boats shall be seized as forfeited, or detained as undervalued, by virtue of any act of parliament relating to the customs,—it shall be lawful for the commissioners of His Majesty's

(1) See 3 & 4 W. 4. c. 51, s. 7—and c. 59, s. 59, 60.

customs to order the same to be—restored in such manner and on such terms and conditions as they shall think fit to direct;—And if the proprietor of the same shall accept the terms and conditions prescribed by the said commissioners—he shall not have or maintain any action for recompence or damage on account of such seizure or detention;—And the person making such seizure shall not proceed in any manner for condemnation.

CXXXIV. And be it further enacted,—that if any ship shall have become liable to forfeiture on account of any goods laden therein or unladen therefrom;—or if the master of any ship shall have become liable to any penalty on account of any goods laden in such ship or unladen therefrom,—and such goods shall be small in quantity or of trifling value,—and it shall be made appear to the satisfaction of the commissioners of His Majesty's customs that such goods had been laden or unladen—contrary to the intention of the owners of such ship,—or without the privity of the master thereof,—as the case may be,—it shall be lawful for the said commissioners to remit such forfeiture;—and also to remit or mitigate such penalty,—as they shall see reason to acquit such master of all blame in respect of such offence,—or more or less to attribute the commission of such offence to neglect of duty on his part as master of such ship;—And every forfeiture and every penalty or part thereof, so remitted, shall be null and void;—and no suit or action shall be brought or maintained by any person whatever on account thereof.

Remission of forfeitures and penalties by commissioners, on proof of innocence of owners and master.

See also 3 & 4 W. 4. c. 53. s. 43.

CXL. And be it further enacted,—that in any information or other proceeding for any offence against—any act made or to be made relating to the customs,—the averment that such offence was committed within the limits of any Port shall be sufficient, without proof of such limits, unless the contrary be proved.

Averment of offence within limits of a port.

### 3 & 4 WILL. IV. CAP. LIII.

An act for the Prevention of Smuggling.

[28th August, 1833.]

**W**HEREAS an act was passed in the sixth year of the reign of His late Majesty King George the Fourth, intituled, *An act for the prevention of smuggling*, whereby the laws of customs in relation to the prevention of smuggling were consolidated and amended: And whereas since the passing of the said act divers acts

Commence-  
ment of act

for the further amendment of the law in that respect have been found necessary, and it will be of advantage to the trade and commerce of the country that the said acts should be consolidated into one act:

Be it therefore enacted, &c.,—that this act shall commence upon the first day of September one thousand eight hundred and thirty-three, except where any other commencement is herein particularly directed; And that all the provisions of it shall extend to—any law in force or hereafter to be made relating to the Customs.

Commission-  
ers of treasury,  
or commission-  
ers of customs  
or excise may  
restore sei-  
zures, and mi-  
tigate or remit  
penalties.

XLIII. And be it further enacted,—that it shall and may be lawful for the Commissioners of His Majesty's treasury, or any three or more of them, for the time being, or for the Commissioners of His Majesty's customs or excise, by any order made for that purpose under their hands,—to direct any vessel, boat, goods, or commodities whatever seized as aforesaid—under this or any act relating to the customs or excise,—or to the trade or navigation of the United Kingdom,—or to any of His Majesty's Possessions abroad,—to be delivered to the proprietor or proprietors,—whether condemnation shall have taken place or not,—upon such terms and conditions as they may deem expedient, and which shall be mentioned in the said order;—And it shall be also lawful for the said commissioners of His Majesty's treasury and the said commissioners of His Majesty's customs or excise—to mitigate or remit any penalty or fine which shall have been incurred, or any part of such penalty or fine incurred under any such act as last aforesaid: ~~And~~ Provided always, that no person shall be entitled to the benefit of any order for delivery or mitigation, unless the terms and conditions expressed in the said order are fully and effectually complied with.

Proviso.

3 & 4 WILL. IV. CAP. LIV.

An Act for the encouragement of British Shipping and Navigation.  
[28th August, 1833.]

**W**HEREAS an act was passed in the sixth year of the reign of His late Majesty King George the Fourth, intituled, *An act for the encouragement of British shipping and navigation*,—whereby the laws for the encouragement of British shipping and navigation were consolidated and amended:—And whereas since the passing of the said act divers acts for the further amendment of the law have been found necessary,—and it will be of advantage to the

trade and commerce of the country that the said acts should be consolidated into one act:—Be it therefore enacted, &c.,—that this act shall commence upon the—first day of September, one thousand eight hundred and thirty-three, except where any other commencement is herein particularly directed.

Commencement of act.

V. Provided always, and be it further enacted,—that all manufactured goods shall be deemed to be the produce of the country of which they are the manufacture.

Manufactures deemed produce.

VII. And be it further enacted,—that no goods shall be exported from the United Kingdom—to any British Possession in Asia, Africa, or America,—nor to the islands of Guernsey, Jersey, Alderney, Sark, or Man,—except in British ships.

Exports to Asia, &c., and to Guernsey, &c.

X. And be it further enacted,—that no goods shall be carried— from any British Possession in Asia, Africa, or America,—to any other of such Possessions,—nor from one part of any of such Possessions to another part of the same,—Except in British ships.\*

Between British Possessions in Asia, &c.

XI. And be it further enacted,—that no goods shall be imported into any British Possession in Asia, Africa, or America,—in any foreign ships,—unless they be ships of the country of which the goods are the produce,—and from which the goods are imported.||

Imports into British Possessions in America, &c.

XXII. And be it further enacted,—that if any goods be imported, —exported,—or carried coastwise,—contrary to the law of navigation,—all such goods shall be forfeited,—and the master of such ship shall forfeit the sum of one hundred pounds.§

Forfeiture how incurred.

XXIII. And be it further enacted,—that all penalties and forfeitures incurred under this act—shall be sued for, prosecuted, recovered, and disposed of,—or shall be mitigated or restored,—in like manner as any penalty or forfeiture can be sued for, prosecuted, recovered, and disposed of,—or may be mitigated or restored,—

Recovery of forfeitures.

See 3 & 4 W. 4. c. 53. s. 43.

\* See 3 & 4 W. 4. c. 59. s. 32, as to what vessels are to be deemed British on the lakes and inland waters of America.

|| But see 3 & 4 W. 4. c. 59. s. 31, as to goods imported into Canada by land or inland navigation.

§ This extends to vessels on the lakes and inland waters exercising the exclusive privilege of British vessels, without being qualified as required by 3 & 4 W. 4. c. 59. s. 32.—for the definition of the word "ship," see 3 & 4 W. 4. c. 52. s. 119.

under an act passed in the present session of Parliament for the prevention of smuggling.

Act may be altered this session.

XXIV. And be it further enacted,—that this act may be altered, varied or repealed by any act or acts to be passed in this present session of parliament.

3 & 4 WILL. IV. CAP. LV.

An Act for the registering of British Vessels.

[28th August 1833.]

*This act though, in force in Canada with regard to all sea-going vessels, is not inserted on account of its great length, and its being only required at the custom houses of Quebec and Montreal, where copies of it are always kept.*

4 & 5 WILL. IV. CAP. LXXXIX.

An Act to amend the Laws relating to the Customs.

[15th August, 1834.]

3 & 4 W. 4.  
c. 50.

**W**HEREAS by an act passed in the last session of parliament, intituled, *An act to repeal the several laws relating to the customs*, certain acts or parts of acts were repealed:—And whereas several other acts were passed in the said session for consolidating the laws of the customs, and it has been found necessary to make certain alterations and amendments therein:—Be it therefore enacted, &c.,—that from and after the passing of this act, the same shall come into and be and continue in full force and operation for all the purposes mentioned therein.

Commence-  
ment of act.

Declarations substituted for oaths in certain cases.

See that act (c. 51.) s. 7.

But see also 5 & 6 W. 4. c. 62. (not inserted) empowering the Lords of the treasury, by an express order, to substitute declarations for such oaths also.

II. And be it further enacted,—that instead of any Oath required to be made under any act relating to the Customs in the United Kingdom,—or in the British Possessions abroad,—or to Trade or Navigation, (except such oaths as are required to be made by an act passed in the last session of parliament, intituled, *An act for the management of the customs*,) a Declaration in writing shall be made;—and in all cases where any such declarations are made—or where declarations are made for the consideration of the commissioners of His Majesty's customs on any application presented to them,—if any such declaration shall be untrue in any particular, the person making the same shall, over and above any other penalty to which he or they may become liable—forfeit the sum of one hundred pounds.

XXII. And whereas one other act was passed in the said last session of parliament, intituled, *An act to regulate the trade of the British Possessions abroad*,—by which brandy, geneva, or other spirits, and tobacco, were permitted to be imported from the United Kingdom into the islands of Jersey, Guernsey, Alderney, or Sark, or either of them, in ships of the burthen of seventy tons at least,—and it is expedient to extend the like permission to brandy, geneva, or other spirits and tobacco, imported from foreign parts into the said islands, and exported from the said islands;—Be it therefore enacted, that it shall be lawful to import into the islands of Jersey, Guernsey, Alderney, or Sark, brandy, geneva, or other spirits and tobacco, from foreign parts, in packages required by law,—in ships of the burthen of seventy tons at least—and to export the like goods from the said islands in ships of the like tonnage.

3 & 4 W. 4. c. 59.  
Spirits and tobacco into and from Guernsey, &c. in vessels of seventy tons.

But see 6 & 7 V. c. 84.

XXIII. And whereas it is expedient to extend the powers of seizure given by the said last mentioned act;—Be it therefore enacted, that all goods, and all ships, vessels and boats, and all carriages and cattle, liable to forfeiture under any act now in force, or hereafter to be made, relating to the trade of the British Possessions abroad, or any act relating to the customs, or to trade or navigation,—shall and may be seized and secured by any Officer of the Customs or Navy, or by any person employed for that purpose, by or with the concurrence of the Commissioners of His Majesty's customs;—And every person who shall in any way hinder, oppose, molest, or obstruct any such officer or person so employed as aforesaid; in the execution of his duty, or any person acting in his aid or assistance,—shall forfeit the sum of two hundred pounds.

Power of seizure by officers employed in the service of customs, &c.

XXIV. And be it further enacted,—that if any officer or officers of customs, or any person duly employed for the prevention of smuggling, in any of the British Possessions abroad,—shall make any collusive seizure, or deliver up, or make any agreement to deliver up, or not to seize,—any vessel, boat or goods liable to forfeiture under any law relating to the customs, or trade or navigation, in any of His Majesty's Possessions abroad,—or shall take any bribe, gratuity, recompense, or reward for the neglect or non-performance of his duty,—Every such officer or other person shall forfeit for every such offence the sum of five hundred pounds, and be rendered incapable of serving His Majesty in any office whatever, either civil or

Officers making collusive seizures, and persons offering bribes to officers, subject to penalties.



military;—And every person who shall give, or offer, or promise to give, or procure to be given, any bribe, recompense, or reward to, or shall make any collusive agreement with, any such officer or person as aforesaid, in any of His Majesty's Possessions abroad,—to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any of the provisions of any such act of parliament relating to the customs, trade, or navigation abroad may be evaded,—shall forfeit the sum of two hundred pounds.

Seized goods, if unclaimed for a month, to be condemned and dealt with accordingly.

XXV. And be it further enacted,—that all vessels, boats, goods, and other things which shall have been, or shall be hereafter seized as forfeited in or near any of the British Possessions abroad, under any law relating to the customs, or to trade or navigation,—shall be deemed and taken to be condemned,—and may be dealt with in the manner directed by law in respect to vessels, boats, goods, and other things seized and condemned for breach of any such laws,—Unless the person from whom such vessels, boats, goods, and other things shall have been seized, or the owner of them, or some person authorized by him, shall,—within one calendar month from the day of seizing the same, give notice in writing to the person or persons seizing the same,—or to the collector, comptroller, or other chief officer of customs, at the nearest port,—that he claims the vessel, boat, goods, or other things, or intends to claim them.

Note this in reading 3 & 4 W. 4. c. 59. s. 69, &c.

In places where there is no comptroller of customs, acts done by collector or principal officer alone to be valid.

XXVI. And be it further enacted,—that every act, matter or thing required by any law at any time in force to be done or performed by, to, or with—the collector and controller of customs in any of His Majesty's Possessions abroad,—shall and may be done or performed at such ports or places where there is no controller of customs by, to, or with the collector or other Principal Officer of customs;—And every such act, matter, or thing so done or performed by, to, or with such collector or other principal officer of customs shall be as valid and effectual in law—as if the same had been done and performed by, to, or with any collector and controller of customs under any law now in force or hereafter to be made.

## 5 &amp; 6 WILL. 4. CAP. LVI.

An Act to regulate the Admeasurement of the Tonnage and Burthen of the Merchant Shipping of the United Kingdom.

[9th September, 1835.]

**W**HEREAS by an act passed in the third and fourth years of the reign of His present Majesty, for the registering of British vessels, certain rules are established for ascertaining the tonnage of ships as well on shore as afloat, and of vessels propelled by steam; and the account of such tonnage, whenever the same shall have been ascertained according to the rules therein prescribed (except in the case of ships admeasured afloat,) it is thereby enacted shall be deemed the tonnage of such ships, and shall be repeated in every subsequent registry of such ships, unless any alteration shall have been made in their form and burthen, or unless it be discovered that the tonnage had been erroneously computed:—And whereas it is considered that the capacity of a ship is the fairest standard by which to regulate its tonnage, that internal measurements will afford the most accurate and convenient method of ascertaining that capacity, and that the adoption of such a mode of admeasurement will tend to the interests of the ship builder and the owner, as well as to the proper collection of the dues which by law are payable on tonnage; and it is expedient to alter and amend the law in this respect:—Be it therefore enacted, &c.,—that from and after the commencement of this act—so much of the said recited act as establishes rules for ascertaining the tonnage of ships shall be and the same is hereby repealed so far as respects the merchant shipping of the United Kingdom to be thereafter registered. (1)

3 & 4 W. 4. c. 55.  
See 5 & 6 Vict. c. 47. s. 39—  
declaring this act to extend to the British Possessions.

Rules established by recited act for ascertaining tonnage repealed.

**II.** And be it further enacted, — that from and after the commencement of this act, the tonnage of every ship or vessel required by law to be registered shall, previous to her being registered, be measured and ascertained while her hold is clear, and according to the following rule, that is to say, — divide the length of the upper deck between the afterpart of the stem and the forepart of the sternpost into six equal parts. Depths:—At the foremost, the middle, and the after-

The rule by which tonnage of vessels is to be ascertained.

(1) Ships measured and registered before the passing of this act are not affected by its provisions, and need not be remeasured under it unless it becomes necessary, in consequence of alteration, to remeasure them for the purpose of obtaining a new register:—see sect. 8.

most of those points of division, measure in feet and decimal parts of a foot the depths from the under side of the upper deck to the ceiling at the limber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck. Breadths:—Divide each of those three depths into five equal parts, and measure the inside breadths at the following points; *videlicet*, at one-fifth and at four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper deck of the midship depth. Length:—At half the midship depth measure the length of the vessel from the afterpart of the stem to the forepart of the stern-post;—Then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadth, and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division, for the sum of the breadths; then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by three thousand five hundred, which will give the number of tons for register. If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk-head; multiply these three measurements together, and dividing the product by 92.4, the quotient will be the number of tons to be added to the result as above found. In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake.

Tonnage when ascertained, to be entered on register.

III. And be it further enacted,—that the tonnage or burthen of every ship belonging to the United Kingdom, ascertained in the manner hereinbefore directed, shall,—in respect of any such ship which shall be registered after the commencement of this act (except as hereinafter excepted), be inserted in the certificate of the registry thereof, and be taken and deemed to be the tonnage or burthen thereof for all the purposes of the said recited act.

Mole of ascertaining tonnage of steam vessels.

IV. Provided always, and be it further enacted,—that in each of the several rules hereinbefore prescribed, when applied for the purpose of ascertaining the tonnage of any ship or vessel propelled by steam—the tonnage due to the cubical contents of the engine room shall be deducted from the total tonnage of the vessel as determined

by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage of the said ship or vessel;—The tonnage due to the cubical contents of the engine room shall be determined in the following manner, that is to say,—measure the inside length of the engine room in feet and demical parts of a foot from the foremost to the aftermost bulk head, then multiply the said length by the depth of the ship or vessel at the midship division as aforesaid, and the product by the inside breadth at the same division, at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92.4, and the quotient shall be deemed the tonnage due to the cubical contents of the engine room.

*This deduction is not to be made in steam boats measured for tonnage duties in Upper Canada. See note on 59 G. 3. c. 16, page 99. In other respects, the rules for measurement apply to them, if measured after this act passed.*

V. Provided always, and be it further enacted,—that the tonnage due to the cubical contents of the engine room and also the length of the engine room shall be set forth in the certificate of registry as part of the description of the ship or vessel,—and that any alteration of such tonnage due to the cubical contents of the engine room, or of such length of the engine room after registry, shall be deemed to be an alteration requiring registry *de novo* within the meaning of the said act for the registering of ships or vessels.

Length and cubical contents of engine room to be set forth in description of steam vessel.

*See note on sect. 4.*

VI. *Which provided for the measurement of vessels with their cargo on board, is repealed by 6 & 7 Vict. cap. 84. s. 20, which makes other provision for the same purpose.*

VII. And be it further enacted,—that the true amount of the register tonnage of every merchant ship or vessel belonging to the United Kingdom, to be ascertained according to the rule by this act established in respect of such ships, shall be deeply—carved or cut, in figures of at least three inches in length, on the main beam of every such ship or vessel, prior to her being registered.

Amount of register tonnage to be carved on main beam.

VIII. Provided always, and be it further enacted,—that nothing herein contained shall extend to alter the present measure of tonnage of any ship or vessel which shall have been registered prior to the commencement of this act—unless in cases where the owners of any such ships shall require to have their tonnage established according to the rule hereinbefore provided, or unless there shall be occasion to have any such ship admeasured again on account of any alteration which shall have been made in the form or burthen of the same,—in which cases only such ships shall be re-admeasured according to the said rule; and their tonnage registered accordingly.

Not to alter tonnage of vessels already registered.

Commence-  
ment of act.

IX. And be it further enacted,—that this act shall commence and take effect upon and from the first day of January, one thousand eight hundred and thirty-six.

6 & 7 WILL. IV. CAP. LX.

An Act to amend the Laws relating to the Customs.

[13th August, 1836.]

Commence-  
ment of act.

WHEREAS several acts were passed in the third and fourth years of the reign of His present Majesty, for consolidating the laws of the customs, and it has been found necessary to make certain alterations and amendments therein:—Be it therefore enacted, &c.,—that from and after the passing of this act the same shall come into and be and continue in full force and operation for all the purposes mentioned therein.

Goods the prop-  
erty of per-  
sons resident  
abroad may be  
entered by bill  
of store if prop-  
erty be not  
changed.

See 3 & 4 W.  
4. c. 52. s. 34.

II. And whereas by one of the said acts, intituled, *An act for the general regulation of the customs*, provisions are made permitting the re-importation of certain goods legally exported from the United Kingdom, and it is expedient to alter such provisions in the manner herein mentioned:—Be it therefore enacted,—that any goods which have been legally exported from the United Kingdom, and which shall afterwards be re-imported into the same, the real proprietor thereof being then absent therefrom,—shall upon such re-importation be permitted to be entered by Bill of store;—provided the goods be such as are entitled to that privilege,—On production of a declaration subscribed by such real proprietor, setting forth—the identity of the goods so exported and so returned—and that he was at the time of exportation from the United Kingdom, and will be at the time of re-importation thereinto, the proprietor of such goods,—and that the same have not during such time been sold or disposed of to any other person,—such declaration to be made before British Consul, Vice-consul, or other British authority residing in or near the place of residence of such real proprietor,—and upon such further proof of the identity of the goods as the commissioners of the customs shall require,—and upon compliance with all the other regulations required by law on the entry of goods by bill of store.

Packages for  
the importa-  
tion and expor-

XIV. And whereas by one other of the said acts, intituled, *An act to regulate the trade of the British Possessions abroad*,—no

tobacco is permitted to be imported into or exported from the islands of Jersey, Guernsey, Alderney, or Sark, or either of them, or removed from any one to any other of the said islands, or coastwise from any one part to any other part of either of the said islands,—unless in a cask or package containing four hundred and fifty pounds weight :— Be it enacted,—that the said restriction shall not extend to any segars in packages of not less than one hundred pounds weight.

tation of segars into or from the islands of Jersey, &c.

See 3 & 4 W. 4. c. 59. s. 88.

XV. And whereas it is expedient to allow any sort of craft, food, victuals (except spirits), and any sort of clothing and implements, and materials, fit and necessary for the British fisheries in America, to be imported in British ships into—any port or place in the British Possessions in North America at or from whence the said fisheries are carried on,—although such port or place be not a free port :—Be it therefore enacted,—that it shall be lawful to—import from the islands of Guernsey and Jersey in British ships into such places in America the articles before enumerated and described ; any law, custom, or usage to the contrary notwithstanding.

Certain exports from Guernsey and Jersey permitted for the fisheries.

See 3 & 4 W. 4. c. 59. s. 2. to which this section makes an exception.

XVI. And whereas by the said last mentioned act the person entering any goods is required to deliver to the collector or controller, or other proper officer, a bill of the entry thereof, containing the several particulars set forth in the said act :—Be it enacted,—that such person shall also deliver at the same time—one or more Duplicates of such bill, in which all sums and numbers may be expressed in figures :—And the particulars to be contained in such bill of entry shall be written and arranged in such form and manner, and the number of such duplicates shall be such—as the collector and controller shall require.\*

Bill of entry ; Duplicate thereof to be delivered also.

See 3 & 4 W. 4. c. 59. s. 21.

\* Sec 4 & 5 W. 4. c. 89. s. 26.

### 1 & 2 VICT. CAP. CXIII.

An Act to amend the Laws relating to the Customs.

[16th August, 1838.]

WHEREAS several acts were passed in the third and fourth years of the reign of His late Majesty King William the Fourth, for consolidating the laws of the customs, and it has been found necessary to make certain alterations and amendments therein :—Be it therefore enacted, &c.,—that from and after the passing of this act the same shall come into and be and continue in full force and operation for all the purposes mentioned therein.

Commencement of act.

Bills of entry may be partly written and partly printed.

III. And whereas by one other of the said acts, intituled,—*An act for the regulation of the customs*,—the person entering any goods inwards or outwards—is required to deliver to the collector and controller a Bill of the Entry of such goods, fairly written in words at length—expressing certain particulars required by the said last mentioned act to be inserted in such bills of entry ;—and for the convenience of parties making such entries it is necessary to permit such bills of entry and the duplicates thereof to be printed in part :—Be it therefore enacted and declared,—that such Bills of Entry for goods inwards and outwards, and the duplicates thereof, may be either—fairly written—or fairly printed in part and fairly written in part.

Spirits may be imported into or exported from Jersey, &c. in casks of twenty gallons.

See 3 & 4 W. 4. c. 59. s. 88.

XXII. And whereas by one other of the said acts, intituled,—*An act to regulate the trade of the British Possessions abroad*,—no brandy, geneva, or other spirits—(except rum of the British Plantations)—are to be imported into or exported from the islands of Jersey, Guernsey, Alderney, or Sark, or either of them,—or to be removed from any one to any other of the said islands,—or coastwise from any one part to any other part of either of the said islands, or to be shipped in order to be so removed or carried,—or to be waterborne for the purpose of being so shipped,—in a cask or package—of less size or content than forty gallons—(except when in bottles, and carried in a square rigged ship)—and it is expedient to amend the said act :—Be it therefore enacted,—that the said restrictions shall not extend to any such brandy, geneva, or other spirits in casks—of not less size or content than—twenty gallons each.

Commissioners of customs may declare trade between neighbouring colonies a coasting trade.

XXV. And be it enacted,—that whenever it shall appear to the Commissioners of Her Majesty's customs expedient to establish a Coasting Trade—for the removal of goods generally,—or for the removal of any particular goods, between neighbouring ports of different colonies similarly circumstanced in respect of duties,—in any of the British Possessions abroad,—it shall be lawful for the said Commissioners—to issue directions for that purpose,—and from and after the publication thereof in the Gazette, or other public paper printed in the said colonies to which such coasting trade has been extended,—the same shall come into and be in full force and effect ;—And such coasting trade shall be subject to the like rules, regulations, penalties, and forfeitures—as the said commissioners are authorized to make

for the carrying coastwise of any goods under the provisions of the said act for regulating the trade of the British Possessions abroad.

## 5 &amp; 6 VICT. CAP. XIV.

An Act to amend the Laws for the Importation of Corn.

[29th April, 1842.]

**W**HEREAS an act was passed in the ninth year of the reign of His late Majesty King George the Fourth, intituled, *An act to amend the laws relating to the importation of corn*: And 9 G. 4. c. 60. whereas it is expedient that the said act should be repealed, and that new provisions should be made in lieu thereof:—Be it therefore enacted, &c., that the said act shall be and the same is hereby re-  
 Recited act re-  
 pealed.

**V.** Provided always, and be it enacted,—that no corn, grain, meal or flour shall be shipped from any port in any British Possession out of Europe—as being the produce of any such Possession—until the owner or proprietor or shipper thereof shall have made and subscribed,—before the collector or other chief officer of customs at the port of shipment,—a declaration in writing, specifying the quantity of each sort of such corn, grain, meal or flour,—and that the same was the produce of some British Possession out of Europe to be named in such declaration,—nor until such owner or proprietor or shipper shall have obtained from the collector or other chief officer of the customs of the said port—a certificate, under his signature, of the quantity of corn, grain, meal or flour so declared to be shipped;—And before any corn, grain, meal, or flour shall be entered at any port or place in the United Kingdom as being the produce of any British Possession out of Europe—the master of the ship importing the same shall produce and deliver to the collector or other chief officer of customs of the port or place of importation—a copy of such declaration,—certified to be a true and accurate copy thereof, under the hand of the collector and other chief officer of customs at the port of shipment before whom the same was made,—together with the certificate, signed by the said collector or other chief officer of customs,—of the quantity of corn so declared to be shipped;—And such master shall also make and subscribe, before  
 Regulations to  
 be observed on  
 shipping corn  
 from any Bri-  
 tish Posses-  
 sion out of  
 Europe.  
 This part of  
 the section is  
 given as infor-  
 mation and not  
 as imposing  
 any obligation  
 on any party  
 while in Ca-  
 nada.



*This applies also to the declaration to be made in Canada.*

the collector or other chief officer of customs at the port or place of importation,—a declaration in writing,—that the several quantities of corn, grain, meal or flour on board such ship, and proposed to be entered under the authority of such declaration,—are the same that were mentioned and referred to in the declaration and certificate produced by him,—without any admixture or addition ;—And if any person shall in any such declaration—wilfully and corruptly make any false statement respecting the place of which any such corn, grain, meal or flour was the produce,—or respecting the identity of any such corn, grain, meal, or flour,—such person shall forfeit and become liable to pay to Her Majesty the sum of one hundred pounds,—and the corn, grain, meal, or flour to such person belonging on board any such ship shall also be forfeited ;—and such forfeiture shall and may be sued for, prosecuted, recovered, and applied—in such and the same manner in all respects as any forfeiture incurred under and by virtue of the said Customs Duties act.\*

\* 3 & 4 W. 4. c. 56.

Prohibition of importation of malt.

*This section, and the schedule, is also given merely as information.*

VI. Provided always, and be it enacted,—that it shall not be lawful to import from parts beyond the seas into the United Kingdom,—for consumption there,—any malt,—or any corn ground,—Except Wheat meal,—Wheat flour,—and Oatmeal ;—And that if any such article as aforesaid shall be imported contrary to this provision the same shall be forfeited ;—And such forfeitures shall and may be sued for, prosecuted, recovered, and applied in such and the same manner in all respects as any forfeiture incurred under and by virtue of the said Customs Duties act.

TABLE OF DUTIES TO WHICH THIS ACT REFERS.

*As to wheat and wheat meal and flour from Canada, see 6 & 7 Vict. cap. 29.*

If the produce of and imported from any British Possession in North America, or elsewhere out of Europe :—

BARLEY,—

Whenever the average price of barley, made up and published in the manner required by law, shall be

	s.	d.
under 28s. for every quarter, the duty shall be for every quarter	2	6
28s. and under 29s.-----	2	0
29s. and under 30s.-----	1	6
30s. and under 31s.-----	1	0
31s. and upwards.-----	0	6

## OATS,—

Whenever the average price of oats, made up and published in the manner required by law, shall be

	d.	s.
under 22s. for every quarter, the duty shall be for every quarter.....	2	0
22s. and under 23s.....	1	6
23s. and upwards.....	0	6

## RYE, PEASE, AND BEANS,—

Whenever the average price of rye, or of pease, or of beans, made up and published in the manner required by law, shall be

under 30s. for every quarter, the duty shall be for every quarter.....	3	0
30s. and under 31s.....	2	6
31s. and under 32s.....	2	0
32s. and under 33s.....	1	6
33s. and under 34s.....	1	0
34s. and upwards.....	0	6

## OATMEAL,—

For every quantity of one hundred and eighty-one pounds and a half,

A duty equal in amount to the duty payable on a quarter of oats.

## MAIZE OR INDIAN CORN, BUCK WHEAT, BEAR OR BIGG—,

For every quarter,

A duty equal in amount to the duty payable on a quarter of barley.

## 5 &amp; 6 VICT. CAP. XVII.

An Act for preventing, until the first day of May, one thousand eight hundred and forty-five, Ships clearing out from any Port in British North America, or in the settlement of Honduras, from loading any part of their Cargo of Timber upon Deck.

[13th May, 1842.]

*This act imposes a penalty of £100 on the master or person in command of any vessel, clearing from any port in British North America, between the 1st of September and the 1st day of May,*

who shall allow any part of the cargo of timber of such vessel to be placed on deck; excepting necessary store spars, and excepting cases of leakage or damage during the voyage.—It prevents the sailing of the vessel without a certificate from the clearing officer; that no part of the timber cargo is on deck. It will remain in force until 1st May, 1845, and no longer, unless it be continued by some act to be passed before that time.

## 5 &amp; 6 VICT. CAP. XLV.

## An Act to amend the Law of Copyright.

[1st July, 1842.]

**W**HEREAS it is expedient to amend the law relating to copyright, and to afford greater encouragement to the production of literary works of lasting benefit to the world:—Be it enacted, &c.—(This section repeals the acts 8 Anne c. 19—41 Geo. 3. c. 107—and 54 Geo. 3. c. 156.)

Construction  
of terms used  
in this act.

II. And be it enacted,—that in the construction of this act, the word *Book* shall be construed to mean and include every volume, part or division of a volume,—pamphlet,—sheet of letter press,—sheet of music,—map,—chart—or plan—separately published;—That the words *Dramatic Piece* shall be construed to mean and include every tragedy, comedy, play, opera, farce, or other scenic, musical or dramatic entertainment;—That the word *Copyright* shall be construed to mean the sole and exclusive liberty of printing or otherwise multiplying copies of any subject to which the said word is herein applied;—That the words *Personal Representative* shall be construed to mean and include every executor, administrator and next of kin entitled to administration;—That the word *Assigns* shall be construed to mean and include every person in whom the interest of an author in copyright shall be vested, whether derived from such author before or after the publication of any book and whether acquired by sale, gift, bequest, or by operation of law or otherwise;—that the words *British Dominions* shall be construed to mean, and include all parts of the United Kingdom of Great Britain and Ireland, the islands of Jersey and Guernsey, all parts of the East and West Indies, and all the Colonies, Settlements and Possessions of the Crown which now are or hereafter may be acquired;—

And that whenever in this act in describing any person, matter or thing, the word importing the singular number or the masculine gender only is used, the same shall be understood to include and to be applied to several persons as well as to one person,—and females as well as males,—and several matters or things as well as one matter or thing, respectively,—unless there shall be something in the subject or context repugnant to such construction.

XVII. And be it enacted,—that after the passing of this act it shall not be lawful for any person,—not being the proprietor of the copyright, or some person authorized by him,—to import into any part of the United Kingdom,—or into any other part of the British Dominions—for sale or hire,—any printed book first composed or written or printed, and published in any part of the said United Kingdom, wherein there shall be copyright, and re-printed in any country or place whatsoever out of the British Dominions;—And if any person not being such proprietor or person authorized as aforesaid,—shall import or bring, or cause to be imported or brought,—for Sale or Hire,—any such printed book,—into any part of the British dominions, contrary to the true intent and meaning of this act,—or shall knowingly sell, publish or expose to sale, or let to hire,—or have in his possession for sale or hire, any such book,—Then every such book shall be forfeited, and shall be seized by any officer of customs or excise, and the same shall be destroyed by such officer;—And every person so offending,—being duly convicted thereof before two justices of the peace for the county or place in which such book shall be found,—shall also for every such offence forfeit the sum of ten pounds,—and double the value of every copy of such book which he shall—so import or cause to be imported into any part of the British dominions,—or shall knowingly sell, publish, or expose to sale or let to hire,—or shall cause to be sold, published, or exposed to sale or let to hire,—or shall have in his possession for sale or hire,—contrary to the true intent and meaning of this act,—five pounds to the use of such officer of customs or excise,—and the remainder of the penalty to the use of the proprietor of the copyright in such book.

Foreign re-prints of copyright works,—not to be imported for sale or hire.

\*See 5 & 6 V. c. 47. s. 24, &c. prohibiting their importation for any purpose.

Penalty and forfeiture.

Prosecution for.

XXIX. And be it enacted,—that this act shall extend to the United Kingdom of Great Britain and Ireland,—And to every part of the British dominions.

Extent of act.

## 5 &amp; 6 VICT. CAP. XLVII.

An Act to amend the Laws relating to the Customs.

[9th July 1842.]

**W**HEREAS several acts were passed in the third and fourth years of the reign of His late Majesty King William the Fourth, for consolidating the laws of the Customs:—And whereas it has been found necessary from time to time to make certain alterations therein: And whereas certain further alterations and amendments are now required:—Be it therefore enacted, &c.,—that from and after the passing of this act, the same shall come into and be and continue in full force and operation for the purposes mentioned therein, except where any other commencement is hereinafter particularly directed.

Commencement of Act.

Foreign goods bearing the names or marks of manufacturers in the United Kingdom, on importation after 5th January, 1843, to be forfeited.

XI. And whereas goods of Foreign Manufacture have been imported into the United Kingdom, and into the British Possessions abroad, bearing the names, brands, or marks of manufacturers resident in the United Kingdom, to the great prejudice of such manufacturers:—And whereas it is expedient that regulations should be made for the prevention of such importations:—Be it therefore enacted,—that from and after the fifth day of January one thousand eight hundred and forty-three,—any articles of foreign manufacture, and any packages of such articles, imported into the United Kingdom or into the British Possessions abroad,—bearing any names, brands or marks purporting to be the names, brands, or marks of manufacturers resident in the United Kingdom,—shall be forfeited.

Bonds entered into, with the concurrence of the Commissioners of the Customs, for the due performance of any thing relating to the customs, to be valid in law.

XX. And whereas it frequently occurs that certain indulgences are granted to merchants and others by directions of the commissioners of Her Majesty's treasury and the commissioners of Her Majesty's customs, on bond being given for the security of the revenue; and as doubts may arise whether such bonds would in law be valid:—Be it therefore enacted and declared, that in all cases where Bonds shall be entered into, with the concurrence or by the direction of the commissioners of Her Majesty's treasury, or the commissioners of Her Majesty's customs,—for the due performance of any order, matter, or thing relative to the customs,—such bonds shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon in like manner as any other bond entered into by virtue of any act relating to the customs.

XXIII. And whereas by the said last-mentioned act, books first composed or written or printed in the United Kingdom, and printed or re-printed in any other country, imported for sale, except books not re-printed in the United Kingdom within twenty years, or being parts of collections the greater parts of which had been composed or written abroad, are absolutely prohibited to be imported into the United Kingdom: And whereas great abuse has prevailed with respect to the introduction into this country for private use of such works so re-printed abroad, to the great injury of the authors thereof and of others:—Be it therefore enacted, that from and after the first day of April one thousand eight hundred and forty-three, so much of the said act as is lastly hereinbefore recited shall be repealed.

Repeal of 3 & 4 W. 4. c. 52. s. 58, as to books printed in the United Kingdom, and reprinted abroad.

See 5 & 6 V. c. 49. s. 4, prohibiting books prohibited in the United Kingdom, to be imported into Possessions.

XXIV. And be it enacted, that from and after the said first day of April one thousand eight hundred and forty-three,—all books wherein the copyright shall be subsisting, first composed or written or printed in the United Kingdom, and printed or re-printed in any other country,—shall be and the same are hereby absolutely prohibited to be imported into the United Kingdom.

Books wherein the copyright subsists prohibited to be imported.

\* See also 5 & 6 V. c. 17,—if they be imported for sale or hire.

XXV. Provided always, and be it enacted, that no such book shall be prohibited to be imported—Unless the proprietor of such copyright or his agent shall give notice in writing to the commissioners of customs that such copyright subsists, and in such notice shall state when such copyright shall expire;—And the said commissioners of customs shall cause to be made, and to be publicly exposed at the several ports of the United Kingdom from time to time, printed lists of the works respecting which such notice shall have been duly given, and of which such copyright shall not have expired.

No book prohibited unless notice is given that copyright is subsisting.

Printed lists of works to be publicly exposed.

Such lists are furnished to the officers of the customs in Canada.

XXXIX. And whereas an act was passed in the fifth and sixth years of the reign of His late Majesty King William the Fourth, intituled, *An act to regulate the admeasurement of the tonnage and burthen of the merchant-shipping of the United Kingdom*, and doubts have been entertained whether the said act extends to the British Possessions abroad:—Be it therefore enacted and declared, that the said act and every part thereof—does and shall be taken to extend to Her Majesty's Possessions abroad; as fully and effectually, to all intents and purposes, as if the said Possessions had been particularly

5 & 6 W. 4. c. 56, declared to extend to British Possessions abroad.

*See appendix for duties on exportation of coals imposed by this act.*

mentioned and set forth therein,—and that all matters and things made and done in any of Her Majesty's Possessions abroad, in pursuance of the said act, shall be deemed and taken to be valid and effectual to all intents and purposes whatsoever.

## 5 &amp; 6 VICT. CAP. LVI

An act for further amending the Laws relating to the Customs.

[30th July, 1842.]

5 & 6 V. c. 47.

**W**HEREAS by an act passed in this present session of parliament, intituled, *An act to amend the laws relating to the customs, &c.*—(This section relates to certain duties on timber.)

Specimens of natural history exempted from duty.

*As to such specimens imported into Canada, see order in council, in Appendix.*

V. And whereas under the said act, minerals illustrative of natural history are exempted from duty, and it is expedient that the like exemption should be extended to other specimens illustrative of natural history:—Be it therefore enacted, &c.,—that all specimens,—whether animal or vegetable,—illustrative of natural history,—and whether of and from foreign countries,—or of and from British Possessions, may be imported into the United Kingdom duty-free, any thing in the said act contained in any wise notwithstanding.

X. This section recites and repeals Sect. 55 of 3 & 4 Will. 4. cap. 59.

## 5 &amp; 6 VICT. CAP. CVII.

An Act for regulating the carriage of Passengers in Merchant Vessels.

[12th August, 1842.]

Preamble.

**W**HEREAS it is expedient to make provision respecting the carriage of passengers by sea in certain cases, and for that purpose to repeal, &c. (This section repeals 5 & 6 W. 4. c. 53, and 3 & 4 Vict. c. 21,—and so much of 1 & 2 Vict. c. 113 as extends the provisions of the first mentioned act to foreign vessels in certain cases.)

Former acts repealed.

Copies of this act to be kept on board.

XIV. And be it enacted,—that two Copies of this Act shall be kept on board every ship—carrying passengers on any such voyage as aforesaid,—and that for this purpose two copies of the same, provided and issued by the authority of the commissioners of the

customs, shall be delivered to the master on demand, by the collector or comptroller of the customs at the port and time of clearance of the ship;—And one of such copies shall,—upon request made at

And produced on demand.

**XVII.** And be it enacted,—that the master of every ship carrying passengers on any such voyage as aforesaid shall,—before clearing out his said ship for such voyage from any port or place in the United Kingdom or in the hereinbefore mentioned islands,—sign and deliver in duplicate to the collector or to such officer of Her Majesty's customs at such port or place as may clear the ship,—a list made out according to the form contained in the schedule (A.) hereunto annexed, of all and every the passengers on board of such ship,—specifying, as accurately as may be, all the particulars in the said form required,—and such collector or other officer shall thereupon countersign and return to the said master one of such duplicate lists;—And the said master shall exhibit such duplicate list,—with the additions, if any, to be made thereto as hereinafter directed,—to the collector or other chief officer of Her Majesty's customs at any port or place in Her Majesty's Possessions,—or to Her Majesty's consul at any foreign port,—at which the said passengers or any of them shall be landed,—and shall deposit the same with such collector or chief officer of the customs, or such consul, as the case may be,—at his final port of discharge.

List of passengers, to be delivered, before clearing.

\*The Channel Islands.

And to be exhibited on arrival at place of destination.

**XXV.** And be it enacted,—that at the close of any such voyage as aforesaid, every person arriving as a passenger at any port or place shall,—during the space of forty-eight hours next after such arrival, be entitled to continue on board such ship,—and to be provided for and maintained on board the same, in such and the same manner as during such voyage,—Unless in the ulterior prosecution of her voyage, any such ship shall quit any such port or place within the said period of forty-eight hours.

Passengers may remain on board after arrival.

*The remainder of this act, tho' fully in force in the sea-ports of Canada, is omitted, for the reasons stated in the note on 3 & 4 Will. 4. c. 55. page 164.*



## An Act to amend the Laws relating to the Customs.

[22d August, 1843.]

**W**HEREAS several acts were passed in the third and fourth years of the reign of His late Majesty King William the Fourth for consolidating the laws of the customs:—And whereas it has been found necessary from time to time to make certain alterations therein:—And whereas certain further alterations and amendments are now required:—Be it therefore enacted, &c.,—that from and after the passing of this act the same shall come into and be and continue in full force and operation for the purposes mentioned therein, except where any other commencement is hereinafter particularly directed.

Commencement of act.

Colonial fishing vessels may import the blubber, oil, &amp;c. into the United Kingdom direct from the fisheries.

X. And whereas it is expedient to permit colonial fishery ships to come direct from the fishery to the United Kingdom, and enter their cargoes, in like manner as vessels clearing out from that Kingdom:—Be it therefore enacted,—that any blubber, train oil, spermaceti oil, head matter, or whale fins—imported into the United Kingdom direct from the fishery in colonial vessels,—and which shall have cleared out for such fishery from any of the British Possessions abroad,—shall be admitted to entry in the United Kingdom—upon the payment of the same duty and in like manner as such articles are now admitted to entry—when imported from the fishery in vessels which shall have cleared out from thence.

Foreign beef and pork may be shipped as stores from the warehouse without entry or payment of duty, if borne upon ship's clearance.

XVIII. And whereas it is deemed expedient, with a view of affording relief to ship owners,—to permit foreign salted beef and pork warehoused at any British Possessions to be delivered from such warehouses as stores:—Be it therefore enacted,—that foreign salted beef and pork which shall have been warehoused in any British Possession—may be delivered into the charge of the searchers to be shipped as stores,—and which shall and may be so shipped without entry or payment of any duty,—for every ship of the burthen of sixty tons at least,—bound upon a voyage to foreign parts, the probable duration of which, out and home, will not be less than forty days:—Provided always, that such foreign beef and pork shall be duly borne upon the ship's clearance, and shall be shipped in such quantities,—and subject to such directions and regulations,—

as the collector or other chief officer of customs at the port of shipment shall direct and appoint:—Provided also, that the surplus stores of such foreign beef or pork may be delivered into the charge of the searcher to be re-shipped as stores, under such rules and regulations as such collector or other chief officer of customs may see fit to direct;—And any such beef or pork shipped contrary to such direction shall be forfeited.

XX. And whereas by the said last-mentioned act\* it is enacted, that goods of any sort or the produce of any place,—not otherwise prohibited than by the law of navigation therein-before contained,—may be imported into the United Kingdom from any place in a British ship,—and from any place not being a part of the British Dominions—in a foreign ship of any country, and however navigated,—to be warehoused for exportation only,—under the provisions of any law in force for the time being made for the warehousing of goods without payment of duty upon the first entry thereof:—And whereas it is expedient that power should be given to Her Majesty in council to permit goods, not otherwise prohibited to be imported into the British Possessions abroad than under the said recited act,—to be imported into certain ports of the British Possessions abroad for the purpose of being warehoused for exportation:—Be it therefore enacted,—that it shall be lawful for Her Majesty, by an order or orders in council, from time to time—to declare that goods of any sort or the produce of any place,—not otherwise prohibited than by the law of navigation in the said last mentioned act contained,—may be imported into any port or ports of the British Possessions abroad to be named in such order,—from any place in a British ship,—and from any place not being a part of the British Dominions in a foreign ship of any country, and however navigated,—to be warehoused for exportation only, under the provisions of any law in force for the time being made for the warehousing of goods without payment of duty upon the first entry thereof;—And from and after the date of any such order—it shall be lawful so to import, for the purpose of being warehoused for exportation only,—any such goods into the port or ports named therein,—according to the provisions of the said order,—any thing in the said recited act for the encouragement of British shipping and navigation in any wise notwithstanding;—And any such order in council may from time to time be altered or revoked by Her Majesty by any subsequent order in council.

\* 3 & 4 W. 4.  
c. 54.

Her Majesty may by order in council appoint ports in the British Possessions abroad where in any goods imported in any vessels may be warehoused.

Note this section on 3 & 4 W. 4. c. 54. s. 11.

5 & 6 W. 4. c.  
56. s. 6. repeal-  
ed.

XXII. And whereas by an act passed in the session of parliament held in the fifth and sixth years of His late Majesty King William the Fourth, intituled, *An act to regulate the admeasurement of the tonnage and burthen of the merchant shipping of the United Kingdom*,—it is enacted,—that the tonnage of every ship or vessel required by law to be registered shall, previous to her being registered, be measured and ascertained while her hold is clear, and according to the rule therein expressed;—and by the same rule it is required, that if the vessel have a poop or half deck, or a break in the upper deck, to measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk-head, multiply these three measurements together, and, dividing the product by 92.4, the quotient will be the number of tons to be added to the result as above found:—And whereas it is also enacted by the said act now in recital,—that for the purpose of ascertaining the tonnages of all such ships, whether belonging to the United Kingdom or otherwise,—as there shall be occasion to measure while their cargoes are on board,—the following rule shall be observed and is hereby established; (that is to say),—measure, first, the length on the upper deck, between the after part of the stem and the fore part of the stern-post; secondly, the inside breadth on the under side of the upper deck at the middle point of the length; and, thirdly, the depth from the upper deck down the pump-well to the skin;—multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnage of such ships:—And whereas under the said last mentioned rule the measurement of the poop was erroneously omitted:—Be it therefore enacted,—that the said last mentioned enactment, and the rule thereby established for ascertaining the tonnage of ships measured whilst their cargoes are on board, shall be and the same is hereby repealed;—And that, for the purpose of ascertaining the tonnage of all such ships,—whether belonging to the United Kingdom or otherwise,—as there shall be occasion to measure while their cargoes are on board,—the following rule shall be observed and is hereby established,—both in the United Kingdom and in Her Majesty's Possessions abroad;—(that is to say,)—measure, first, the length on the upper deck, between the after part of the stem and the fore part of the stern-post;—secondly, the inside breadth on the under side of the upper deck, at the middle point of the length;—

Rule for measuring vessels while their cargoes are on board.

and, thirdly, the depth from the under side of the upper deck down the pump-well to the skin;—multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnages of such ships;—  
 If the vessel have a poop or half deck, or a break in the upper deck, —measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk-head,—multiply these three measurements together, and dividing the product by ninety-two and four-tenths,—and the quotient will be the number of tons to be added to the result above found.

If a poop or half deck.

XXIII. And whereas a treaty has been concluded between Her Majesty and the United States of America, dated the ninth day of August in the year one thousand eight hundred and forty-two,—whereby it is stipulated,—that all the produce of the forest, in logs, lumber, timber, timber boards, staves, or shingles, or of agriculture, not being manufactured, grown on any of those parts of the State of Maine watered by the river Saint John or by its tributaries,—of which fact reasonable evidence shall, if required, be produced,—shall have free access into and through the said river and its said tributaries, having their source within the State of Maine; to and from the seaport at the mouth of the river Saint John,—and to and round the falls of the said river, either by boats, rafts, or other conveyance,—and that within the Province of New Brunswick the said produce shall be dealt with as if it were the produce of the said Province:—  
 And whereas it is the intention of the High Contracting Parties to the said treaty, that the aforesaid produce should be dealt with as if it were the produce of the Province of New Brunswick:—Be it therefore enacted,—that the produce in the said recited treaty, and hereinbefore described, shall,—so far as regards all laws relating to duties, navigation and customs in force in the United Kingdom, or in any of Her Majesty's dominions,—be deemed and taken to be and be dealt with as the produce of the Province of New Brunswick:—Provided nevertheless, that in all cases in which declarations and certificates of production or origin and certificates of clearance would be required in respect of such produce, if it were the produce of New Brunswick,—similar declarations and certificates shall be required in respect of such produce, and shall state the same to be the produce of those parts of the state of Maine which are watered by the river St. John or by its tributaries.

Produce of the forest and agricultural produce of those parts of the State of Maine watered by the river Saint John and its tributaries, to be treated as respects duties, navigation and customs laws, as the produce of New Brunswick.

Provido.

## APPENDIX.

## ORDERS, DECISIONS, OPINIONS, &amp;c.

1.—Order of Her Majesty in Council exempting specimens illustrative of Natural History from Duty under 5 & 6 V. c. 49. (Copy.)

{ AT THE COURT AT BUCKINGHAM PALACE,  
{ the 23rd day of August, 1843.

PRESENT :

The Queen's Most Excellent Majesty in Council.

WHEREAS by an act passed in the session of Parliament held in the 5th and 6th years of the reign of Her present Majesty, intituled, *An act to amend the laws for the regulation of the trade of the British Possessions abroad*, it was enacted, that there should be raised, levied, collected and paid to Her Majesty the several duties of customs as the same are respectively set forth in figures in the table of duties hereinafter contained, upon goods, wares and merchandize not being the growth, production, or manufacture of the United Kingdom, or of any of the British Possessions in America, or of the Mauritius, or of any of the British Possessions within the limits of the East India company's charter, or the produce of any of the British Fisheries, imported or brought into any of the British Possessions in America, or the Mauritius, by sea or inland carriage or navigation;—And whereas divers articles are enumerated in the said table of duties, and certain duties therein mentioned are therein made payable upon such articles respectively, and the duty of four *per centum ad valorem* is made payable on articles not enumerated, except such as are comprised or referred to in the table of exemptions subjoined to the said table of duties;—And whereas it is also enacted by the said act now in recital, that it shall and may be lawful for Her Majesty, by and with the advice of Her Privy Council, by any order or orders in council to be issued from time to time, to direct that any article described in such order, being an article chargeable under this act as an unenumerated article with a duty of four *per centum ad valorem*, shall be added to the list of exemptions thereinbefore set forth, and shall be free from such duty, and from and after the time mentioned in such orders for the commencement of such exemptions, not being less than six months from the date thereof, such exemption shall take effect, and such article shall

henceforth, while such order shall continue in force, be free from such duty accordingly; and any such order may at any time be suspended or revoked by Her Majesty, with the advice of Her Privy Council, by any other order in council;—And whereas specimens illustrative of Natural History are not enumerated in the said table of duties, neither are they comprised or referred to in the said table of exemptions;—And whereas Her Majesty with the advice of Her Privy Council, hath thought fit, for the encouragement of the study of Natural History, that specimens illustrative of natural history should be exempted from the duties imposed by the said recited act. Now therefore, under and by virtue of the said act of Parliament, and in exercise of the powers thereby in Her Majesty in council in that behalf vested, Her Majesty, by and with the advice of Her Privy Council, doth order, and it is hereby ordered accordingly, that specimens illustrative of Natural History, being articles chargeable under the said act with a duty of four *per centum ad valorem*, shall be, and the same are hereby added to the list of exemptions in the said recited act set forth; and that, from and after the first day of February, 1844, the said articles shall be free from such duty as fully and effectually as if such articles had been inserted and enumerated in the said table at the time of passing the said act.—And the right honorable the Lords Commissioners of Her Majesty's treasury, and the right honorable Lord Stanley, are to give the necessary directions herein accordingly.

C. GREVILLE.

2.—*Letter from the Honorable the Commissioners of Her Majesty's Customs, relative to the importation of Foreign Re-prints of Copyright Works into any British Possession.*

{ CUSTOM HOUSE, LONDON,  
2 22nd December, 1843.

SIR,—Having considered your letter of the 30th October, referring to three seizures which have recently been made at your port, of reprints of British books, and requesting to be informed,—whether, if single copies of the works in question, intended for private use, had been duly entered at the custom house, they would have been admissible upon payment of duty,—and whether such single copy should accompany the owner, and form part of his personal bag-

gage;—and further requesting to be informed, whether reprints of British works, which are specified in the lists furnished to you, are in the event of their being condemned, to be destroyed, under the provisions of the 17th section of the copyright act:—

We acquaint you that all the reprints of English works set forth in the list of *printed works*, referred to in our general order of 10th April, 1843, having been absolutely prohibited by the several enactments therein referred to, to be brought into the British Possessions in America, the same are upon arrival to be seized and destroyed, and consequently single copies of such prohibited works are inadmissible on payment of duty, although accompanied by the party and forming part of his personal baggage;—and you are to govern yourself accordingly.

(Signed,)

R. B. DEAN,

H. RICHMOND,

S. G. LUSHINGTON.

Collector St. John's, N. B.

3.—*Order of the Governor in Council made under the provisions of the Sect. 5. of the Provincial Act 7 Vict. cap. 2. and referred to in the notes on that act.*

SECRETARY'S OFFICE,

Montreal, 19th July, 1844.

Notice is hereby given that His Excellency the Governor General, in Council, has been pleased to appoint the undermentioned Ports of Entry to be Warehousing Ports under the provisions of the Act 7th Victoria, cap. 2, viz:—

New Warehousing Ports.

Montreal and Philipsburg, in addition to the ports of Port Sarnia, Sandwich, Fort Erie, Queenston, Niagara, Kingston, Brockville and Prescott, previously appointed as such Warehousing Ports.

His Excellency the Governor General in council, has been pleased to approve of the following regulations for the entering of cattle and swine, to be warehoused for the purpose of being slaughtered and packed in bond, under the act 7 Vict. cap. 2:—

Regulations.  
Bond at place  
of arrival.

The collector or proper officer of the customs at any port of entry on the inland frontier, shall receive entries of cattle or swine arriving at such port of entry, to be warehoused at any established warehous-

ing 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 either by the collector at the port of entry on the frontier, or by the collector at the port of destination, as may best suit the 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); 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 passed on.

Bond at place of destination.

The collector or proper officer of the customs at any frontier port of entry, at which cattle or swine may be entered to be warehoused, shall grant to the party 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 taken, 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 proper officer of the customs at the port of destination, on entering such cattle or swine to be warehoused; and such entry must be made within 24 hours after the arrival of such cattle or swine at the warehousing port.

Let-pass to be granted by the proper officer.

The collector at the port of entry on the frontier, or at the warehousing 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 satisfactorily accounted for, nor until fresh security shall have been given in the 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, if such bond have been given at a port of entry other than the warehousing port, 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

When the Bond to warehouse may be discharged.



of which certificate to the collector or proper officer of the customs 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 warehousing port, the collector of such port shall discharge the same on the cattle or swine being warehoused as above stated.

Proceedings  
on arrival of  
cattle or swine  
at the place of  
destination.

On the arrival of such cattle or swine at the warehousing port of destination, the parties may pay the duties on the same for consumption in the province; in which case it shall be the duty of the collector or other proper officer of the customs at such port, after all the formalities of entering and examining for warehousing shall have been performed, to consider the same as having been virtually warehoused, and to permit the same to be entered and delivered for consumption, on payment of such duties. Or the parties may give

Bond.

bond, as required by the 5th section of the 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 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 presence of such person or persons

Meat delivered.

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

Deposit.

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 said duties as a deposit, and upon the delivery, within sixty days, of the meat packed from such cattle or swine, or of a quantity equivalent to the same, to his satisfaction, in barrels bearing the brand of the

Meat delivered.

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.

4.—*Copy of a report of a committee of the Honorable the Executive Council, dated 22d March, 1842, and approved by His Excellency the Governor General on the 28th of the same month, on a letter from the collector of customs at Montreal, relating to the duties on Bastard Sugar.*

The Committee of council have taken into consideration a letter addressed to Mr. Secretary Daly by the collector of customs of Montreal, praying instructions respecting the duties to be demanded under the customs act of last session upon the article of sugar, being a residuum of sugar which has been subjected to a process of refinement, but which has not been crystallized.

The collector reports, that it is contended, that such sugar comes neither under the denomination of refined or raw sugar, and is therefore not liable to either of the specific duties placed upon these articles.

The collector for the better understanding of this subject has transmitted certain specimens of the sugar, commonly called Bastard Sugar, upon which this question is raised.

The Committee of council (without giving any judgment as to the specimens transmitted) are respectfully of opinion, that all sugar which has by means of a process of refinement been improved in purity and value, whether the same has been properly crystallized or not, must be classed as refined sugar, and all sugar which has not been refined or improved by any process to which it has been subjected may be admitted as raw sugar; and that the specific duties ably on all importations of the article bearing the name of sugar, under one or other of the denominations mentioned in the customs act.

5.—*Copy of an opinion given by the Honorable W. H. Draper, as the Law Officer of the Crown, with reference to the Provincial Acts, 4 & 5 V. c. 14, and 7 V. c. 2.*

KINGSTON, 14TH DEC. 1843.

SIR,—I have the honor to acknowledge the reference of the letter of the Deputy Inspector General, requiring an opinion on the question,—whether the tallow and hides from cattle slaughtered in bond, under the provisions of the fifth section of the act of the last session, imposing duties on agricultural produce and live stock imported into

this Province, are subject to the duties payable on these articles by the Provincial act, 4th & 5th Victoria, cap. 14.

It is my opinion that tallow and hides from cattle, so slaughtered, are subject to the duties mentioned.

I have the honor to be, Sir,

Your obedient humble servant,

(Signed,)

W. H. DRAPER.

The Hon. D. Daly, &c., &c., &c.

6.—*Copy of a Circular addressed to the Collectors of the Customs in Upper Canada, by the Honorable Jno. Macaulay, with regard to the mode of calculating the tonnage of vessels for light-dues.*

INSPECTOR GENERAL'S OFFICE,

Toronto, 1st December, 1840.

SIR,—For the purpose of establishing due uniformity in the collection of tonnage duty, under the provisions of the act passed in the first session of the thirteenth parliament, intituled, *An act granting to His Majesty a sum of money for the erection of certain light-houses within the Province and for other purposes therein mentioned*, I transmit for your information and guidance, extracts from the Imperial statute now in force for regulating the admeasurement of the tonnage and burthen of the merchant shipping of the United Kingdom.

You will remark that the tonnage duty of 1s. per ton, imposed by the Provincial act, is directed to be levied according to the full and actual measurement of every vessel. No allowance is authorized to be made for the space occupied in steamers by the fuel or machinery, as an act no longer applicable formerly sanctioned, or as the Imperial statute now contemplates with respect to steamers in the United Kingdom.

You are however expected, in fixing the amount of tonnage duty to be demanded on merchant vessels, to ascertain the full and actual admeasurement of each vessel, according to the rules prescribed by the act of the Imperial parliament.\*

I have the honor to be, Sir,

Your most obedient humble servant,

(Signed,)

JNO. MACAULAY,

*Inspector General.*

To the Collector of Customs at \_\_\_\_\_

7 W. 4. c. 95,  
See also 2 V. c.  
22.

59 G. 3. c. 16.  
2 G. 4. c. 15.

\* See 5 & 6 W.  
4. c. 56. and 6  
& 7 V. c. 81. s.  
22.

7.—NOTE.—It has been decided by the proper authorities, that all goods when taken out of the Queen's warehouse for home consumption, are liable to the duties which would be leviable on such goods, if then imported into the Province, unless there be some express provision to the contrary in the law imposing such duties.

8.—NOTE.—It has been ordered by the proper authorities, that in calculating the duties on tea, an allowance of 1 lb. for draft, is to be made on each package exceeding 28 lbs. gross, in addition to the tare of the package. Such package being of the kind in which tea is usually imported.

9.—NOTE.—The following are the duties on the exportation of British coals, imposed by 5 & 6 V. c. 47 and payable under 3 & 4

		£	s.	d.
W. 4. c. 59. s. 91:—				
Coal, culm or cinders in a foreign ship.....	the ton	0	4	0
Coal, in a British ship, viz.				
— not being small coal.....	the ton	0	2	0
— small coal, that is to say, coals which shall have been screened through a riddle or screen, the bars of which are not in any part thereof more than five-eighth parts of an inch asunder, and culm.....	the ton	0	1	0

10.—NOTE.—Montreal not being a free port, foreign ships are not allowed to ascend the river St. Lawrence above the port of Quebec; but goods imported in such ships, after being duly reported at that port, and under a permit from the proper officers of the customs there, are allowed to be transhipped into British vessels, without payment of duties, for the purpose of being conveyed to Montreal and entered thereat.

11.—*Form of the declaration required on the shipment for exportation, of salted or cured meat as being the produce of Canada.*

"I, A. B. of \_\_\_\_\_ do solemnly and sincerely declare that the salted or cured meat shipped in virtue of the above entry, was wholly cured (or salted) in Canada.

} "Witness my hand, this \_\_\_\_\_ day  
 " of \_\_\_\_\_ 18 .. " A. B.

"Declared before me, this \_\_\_\_\_ }  
 " day of \_\_\_\_\_ 18 .. " }

COMPUTATIONS, &c.

All the duties of Customs now payable in Canada are payable in Sterling money. The relative value of sterling and currency are fixed by 4 & 5 V. c. 93, (inserted at page 23), and that act also es-

establishes the rates, in currency, at which the several coins lawfully current in this Province are to be received, and the conditions on which they shall respectively be a lawful tender. The relative value fixed by the said act is—£1 sterling=£1 4s. 4d. currency. The rule for converting a sterling sum into its equivalent in currency, will therefore be ;—

To the given sum add one fifth of itself, and one twelfth of that fifth ;—thus—

$$\begin{array}{r} \text{£1 } 0 \ 0 \text{ sterling.} \\ \frac{1}{5} \text{ is } 0 \ 4 \ 0 \\ \frac{1}{12} \text{ is } 0 \ 0 \ 4 \\ \hline \text{£1 } 4 \ 4 \end{array}$$

And the rule for converting a sum in currency into its equivalent in sterling, will be,—

Multiply the given sum by 60 (or by 12 and 5) and divide the product by 73 ;—thus—

$$\begin{array}{r} \text{£1 } 4 \ 4 \text{ currency.} \\ 12 \\ \hline 14 \ 12 \ 0 \\ 5 \\ \hline 73 \overline{) 73 \ 0 \ 0} \\ \underline{1 \ 0 \ 0} \text{ sterling.} \end{array}$$

The first of these rules will be that generally required for Custom-house calculations, as the duties are imposed in sterling, though generally paid by an equivalent sum in currency.

The first calculation is very simple and easy, but the second is tedious ;—and it will sometimes be requisite to find the sum in sterling or in currency equivalent to any number of dollars and cents or *vice versa*.—For any of the purposes in question the subjoined table B. will be found useful,—but as it is only calculated to the nearest farthing or cent in any case, if the tabular equivalents of small sums are multiplied by the same number they will not give the same results ;—and for any such purposes the following equations may be used—

1d. sterling=1.216666, &c. of 1d. currency=2.027777, &c. cents.

1d. currency=.821917, &c. of 1d. sterling=1.666666, &c. cents.

1 cent =.493150; &c. of 1d. sterling=.6 of 1d. currency.

The dollar of account which is equal to 5s. currency, is not to be confounded with the silver dollar of full weight and of certain nations and dates (see page 25) which is equal to 5s. 1d. currency.—Thus a bank note for 1000 dollars or 100 Eagles (or 200 half Eagles) coined

after 1st July, 1834, are equal to £250 currency, or £205 9 7, sterling; but 1000 silver dollars (or 2000 half dollars, or 8000 quarter dollars) would be equal to £254 3 3½ cy., or £208 18 0¼ sterling, or 1016.67 dollars of account.—The following table A. will be useful for converting any number of dollars of account into the equivalent number of silver dollars at 5s. 1d. cy.—and *vice versa*. It is not necessary to extend it further, because any number of dollars and cents may be multiplied or divided by ten or any number of tens, by merely shifting the place of the point which separates the dollars from the cents.

Dollars at 5s. cy.	Dollars at 5s. 1d. cy.	Dollars at 5s. 1d. cy.	Dollars at 5s. cy.
\$ cts.	\$ cts.	\$ cts.	\$ cts.
1000 00	983 61	1000 00	1016 67
2000 00	1967 21	2000 00	2033 33
3000 00	2950 82	3000 00	3050 00
4000 00	3934 43	4000 00	4066 67
5000 00	4918 03	5000 00	5083 33
6000 00	5901 64	6000 00	6100 00
7000 00	6885 25	7000 00	7116 67
8000 00	7868 85	8000 00	8133 33
9000 00	8852 46	9000 00	9150 00

EXAMPLE.—What number of Silver Dollars at 5s. 1d. Cy., are equal to £50 Stg. ?

£50 Stg. by Table B. = 243 Dollars, 33 Cents, of Account.

		Proof.	
\$200 at 5s.	= 196 72 at 5s. 1d.	\$200 at 5s. 1d.	= 203 33 at 5s.
40 " "	= 39 34 " "	30 " "	= 30 50 " "
3 " "	= 2 95 " "	9 " "	= 9 15 " "
30 cents.	= 0 29 " "	30 cents.	= 0 31 " "
3 " "	= 0 3*	3 " "	= 0 3 " "
	<hr/> 239 33		<hr/> 243 32

The small difference arises from the rejection of the fractions of cents.

\* When the first figure rejected is more than five it is counted a cent and added to those taken.

Example of the use of the table B. on the following page.—What sum in sterling is equivalent to £587 14s. 8d. currency ?

By the Tables.	Proof.	Proof by Tables.
£500 = 410 19 2½	£483 1 4½	£400 = 486 13 4
£80 = 65 15 0¼	1/4 = 96 12 3½	80 = 97 6 8
£7 = 5 15 0¼	1/2 = 8 1 0½	3 = 3 13 0
14s. = 0 11 6		1s. = 0 1 2½
8d. = 0 0 6½		4½d. = 0 0 5½
<hr/> £493 1 4½	<hr/> £587 14 8	<hr/> £587 14 8

TABLE B.—Equivalent Sums, in Sterling,—Currency,—and Dollars and Cents.

Stg.	Currency.	Dollars.	Cy.	Sterling.	Dol's.	Dol's.	Sterling.	Curr'y.
£	£ s. d.	\$ cts.	£	£ s. d.	\$	\$	£ s. d.	£ s.
1	1 4 4	4 87	1	16 5 <sup>1</sup> / <sub>2</sub>	4	1	0 4 1 <sup>1</sup> / <sub>2</sub>	0 5
2	2 8 8	9 74	2	1 12 10 <sup>1</sup> / <sub>2</sub>	8	2	0 8 2 <sup>1</sup> / <sub>2</sub>	0 10
3	3 13 0	14 60	3	2 9 3 <sup>1</sup> / <sub>2</sub>	12	3	0 12 4	0 15
4	4 17 4	19 46	4	3 5 9	16	4	0 16 5 <sup>1</sup> / <sub>2</sub>	1 0
5	5 1 8	24 33	5	4 2 2 <sup>1</sup> / <sub>2</sub>	20	5	1 0 6 <sup>1</sup> / <sub>2</sub>	1 5
6	6 7 0	29 20	6	4 18 7 <sup>1</sup> / <sub>2</sub>	24	6	1 4 5	1 10
7	7 10 4	34 07	7	5 15 0 <sup>1</sup> / <sub>2</sub>	28	7	1 8 9 <sup>1</sup> / <sub>2</sub>	1 15
8	8 14 8	38 93	8	6 11 6	32	8	1 12 10 <sup>1</sup> / <sub>2</sub>	2 0
9	9 19 0	43 80	9	7 7 11 <sup>1</sup> / <sub>2</sub>	36	9	1 16 11 <sup>1</sup> / <sub>2</sub>	2 5
10	10 23 4	48 67	10	8 4 4 <sup>1</sup> / <sub>2</sub>	40	10	2 1 14 <sup>1</sup> / <sub>2</sub>	2 10
20	24 6 8	87 33	20	16 8 9 <sup>1</sup> / <sub>2</sub>	80	20	4 2 2 <sup>1</sup> / <sub>2</sub>	5 0
30	36 10 0	146 00	30	24 13 1 <sup>1</sup> / <sub>2</sub>	120	30	6 3 3 <sup>1</sup> / <sub>2</sub>	7 10
40	48 13 4	194 67	40	32 17 6 <sup>1</sup> / <sub>2</sub>	160	40	8 4 4 <sup>1</sup> / <sub>2</sub>	10 0
50	60 16 8	243 33	50	41 1 11	200	50	10 5 5 <sup>1</sup> / <sub>2</sub>	12 10
60	73 0 0	292 00	60	49 6 3 <sup>1</sup> / <sub>2</sub>	240	60	12 6 7	15 0
70	85 3 4	340 67	70	57 10 8 <sup>1</sup> / <sub>2</sub>	280	70	14 7 8	17 10
80	97 6 8	389 33	80	65 15 0 <sup>1</sup> / <sub>2</sub>	320	80	16 8 9 <sup>1</sup> / <sub>2</sub>	20 0
90	109 10 0	438 00	90	73 19 5 <sup>1</sup> / <sub>2</sub>	360	90	18 9 10 <sup>1</sup> / <sub>2</sub>	22 10
100	121 13 4	486 67	100	82 3 10	400	100	20 10 11 <sup>1</sup> / <sub>2</sub>	25 0
200	243 6 8	873 33	200	164 7 8	800	200	41 1 11	50 0
300	365 0 0	1460 00	300	246 11 6	1200	300	61 12 10 <sup>1</sup> / <sub>2</sub>	75 0
400	486 13 4	1946 67	400	328 15 4	1600	400	82 3 10	100 0
500	608 6 8	2433 33	500	410 19 2 <sup>1</sup> / <sub>2</sub>	2000	500	102 14 9	125 0
600	730 0 0	2920 00	600	493 3 0 <sup>1</sup> / <sub>2</sub>	2400	600	123 5 9 <sup>1</sup> / <sub>2</sub>	150 0
700	851 13 4	3406 67	700	575 6 10 <sup>1</sup> / <sub>2</sub>	2800	700	143 16 8 <sup>1</sup> / <sub>2</sub>	175 0
800	973 6 8	3893 33	800	657 10 8 <sup>1</sup> / <sub>2</sub>	3200	800	164 7 8	200 0
900	1095 0 0	4380 00	900	739 14 6 <sup>1</sup> / <sub>2</sub>	3600	900	184 18 7 <sup>1</sup> / <sub>2</sub>	225 0
1000	1216 13 4	4866 67	1000	821 18 4 <sup>1</sup> / <sub>2</sub>	4000	1000	205 9 7	250 0
						2000	410 19 2 <sup>1</sup> / <sub>2</sub>	500 0
						3000	616 8 9 <sup>1</sup> / <sub>2</sub>	750 0
						4000	821 18 4 <sup>1</sup> / <sub>2</sub>	1000 0
Shillings.			Shillings.		Cents.	Cents.		
1	0 1 2 <sup>1</sup> / <sub>2</sub>	0 24	1	0 0 9 <sup>1</sup> / <sub>2</sub>	20	1	0 0 0 <sup>1</sup> / <sub>2</sub>	0
2	0 2 5 <sup>1</sup> / <sub>2</sub>	0 49	2	0 1 7 <sup>1</sup> / <sub>2</sub>	40	2	0 0 1 <sup>1</sup> / <sub>2</sub>	1 <sup>1</sup> / <sub>2</sub>
3	0 3 7 <sup>1</sup> / <sub>2</sub>	0 73	3	0 2 5 <sup>1</sup> / <sub>2</sub>	60	3	0 0 2 <sup>1</sup> / <sub>2</sub>	2 <sup>1</sup> / <sub>2</sub>
4	0 4 10 <sup>1</sup> / <sub>2</sub>	0 97	4	0 3 3 <sup>1</sup> / <sub>2</sub>	80	4	0 0 3 <sup>1</sup> / <sub>2</sub>	3 <sup>1</sup> / <sub>2</sub>
5	0 6 1	1 22	5	0 4 1 <sup>1</sup> / <sub>2</sub>	100	5	0 0 4 <sup>1</sup> / <sub>2</sub>	4 <sup>1</sup> / <sub>2</sub>
6	0 7 3 <sup>1</sup> / <sub>2</sub>	1 46	6	0 4 11 <sup>1</sup> / <sub>2</sub>	120	6	0 0 5 <sup>1</sup> / <sub>2</sub>	5 <sup>1</sup> / <sub>2</sub>
7	0 8 6 <sup>1</sup> / <sub>2</sub>	1 70	7	0 5 9	140	7	0 0 6 <sup>1</sup> / <sub>2</sub>	6 <sup>1</sup> / <sub>2</sub>
8	0 9 8 <sup>1</sup> / <sub>2</sub>	1 95	8	0 6 7	160	8	0 0 7 <sup>1</sup> / <sub>2</sub>	7 <sup>1</sup> / <sub>2</sub>
9	0 10 11 <sup>1</sup> / <sub>2</sub>	2 19	9	0 7 4 <sup>1</sup> / <sub>2</sub>	180	9	0 0 8 <sup>1</sup> / <sub>2</sub>	8 <sup>1</sup> / <sub>2</sub>
10	0 12 2	2 43	10	0 8 2 <sup>1</sup> / <sub>2</sub>	200	10	0 0 9 <sup>1</sup> / <sub>2</sub>	9 <sup>1</sup> / <sub>2</sub>
11	0 13 4 <sup>1</sup> / <sub>2</sub>	2 67	11	0 9 0 <sup>1</sup> / <sub>2</sub>	220	11	0 0 10 <sup>1</sup> / <sub>2</sub>	10 <sup>1</sup> / <sub>2</sub>
12	0 14 7 <sup>1</sup> / <sub>2</sub>	2 92	12	0 9 10 <sup>1</sup> / <sub>2</sub>	240	12	0 0 11 <sup>1</sup> / <sub>2</sub>	11 <sup>1</sup> / <sub>2</sub>
13	0 15 9 <sup>1</sup> / <sub>2</sub>	3 16	13	0 10 8 <sup>1</sup> / <sub>2</sub>	260	13	0 0 12 <sup>1</sup> / <sub>2</sub>	12 <sup>1</sup> / <sub>2</sub>
14	0 17 0 <sup>1</sup> / <sub>2</sub>	3 40	14	0 11 6	280	14	0 0 13 <sup>1</sup> / <sub>2</sub>	13 <sup>1</sup> / <sub>2</sub>
15	0 18 3	3 65	15	0 12 4	300	15	0 1 2 <sup>1</sup> / <sub>2</sub>	1 6
16	0 19 5 <sup>1</sup> / <sub>2</sub>	3 89	16	0 13 1 <sup>1</sup> / <sub>2</sub>	320	16	0 1 7 <sup>1</sup> / <sub>2</sub>	2 0
17	1 0 8 <sup>1</sup> / <sub>2</sub>	4 13	17	0 13 11 <sup>1</sup> / <sub>2</sub>	340	17	0 2 0 <sup>1</sup> / <sub>2</sub>	2 6
18	1 1 10 <sup>1</sup> / <sub>2</sub>	4 37	18	0 14 9 <sup>1</sup> / <sub>2</sub>	360	18	0 2 5 <sup>1</sup> / <sub>2</sub>	3 0
19	1 3 1 <sup>1</sup> / <sub>2</sub>	4 62	19	0 15 7 <sup>1</sup> / <sub>2</sub>	380	19	0 2 10 <sup>1</sup> / <sub>2</sub>	3 6
						80	0 3 3 <sup>1</sup> / <sub>2</sub>	4 0
						90	0 3 8 <sup>1</sup> / <sub>2</sub>	4 6
Pence.			Pence.		Cents.			
1	0 0 1 <sup>1</sup> / <sub>2</sub>	0 2	1	0 0 4	2			
2	0 0 2 <sup>1</sup> / <sub>2</sub>	0 4	2	0 0 11 <sup>1</sup> / <sub>2</sub>	3			
3	0 0 3 <sup>1</sup> / <sub>2</sub>	0 6	3	0 0 2 <sup>1</sup> / <sub>2</sub>	5			
4	0 0 5	0 8	4	0 0 3 <sup>1</sup> / <sub>2</sub>	7			
5	0 0 6	0 10	5	0 0 4	8			
6	0 0 7 <sup>1</sup> / <sub>2</sub>	0 12	6	0 0 5	10			
7	0 0 8 <sup>1</sup> / <sub>2</sub>	0 14	7	0 0 5 <sup>1</sup> / <sub>2</sub>	12			
8	0 0 9 <sup>1</sup> / <sub>2</sub>	0 16	8	0 0 6 <sup>1</sup> / <sub>2</sub>	13			
9	0 0 11	0 18	9	0 0 7 <sup>1</sup> / <sub>2</sub>	15			
10	0 1 0	0 20	10	0 0 8 <sup>1</sup> / <sub>2</sub>	17			
11	0 1 1 <sup>1</sup> / <sub>2</sub>	0 22	11	0 0 9	18			

The duties imposed by the Provincial act 4 & 5 Vict. cap. 14. are to be calculated by the old British weights and measures in use on the 6th July, 1825,—but all other duties by the Imperial weights and measures now in use in the United Kingdom.—Between the old and new systems there is no sensible difference in weights or in the lineal measures,—but in the measures of capacity a very considerable change has been made, 1000 old British wine gallons being only equal to 833.11 Imperial gallons. The old wine gallon is therefore almost exactly one-sixth less than the Imperial gallon, and in practice it may be assumed to be equal to five-sixths of the latter.

The rule will therefore be:—To convert old British gallons into Imperial gallons, deduct one-sixth;—and to convert Imperial gallons into old British gallons, add one-sixth: Thus,—

Imp. Gallons.		Old Br. Gallons.
210		252
+ 42		+ 42
<hr style="width: 50%; margin: 0 auto;"/>	=	<hr style="width: 50%; margin: 0 auto;"/>
252 old Br. Gallons		210 Imp. Gallons.

The duties imposed by the Provincial acts 6 Vict. cap. 31 and 7 Vict. cap. 2 on grain of various kinds, are to be calculated by the Imperial quarter, equal to eight Imperial bushels; and the officers of the customs are furnished with proper measures. It will, however, frequently be useful (as a check) to know the proportion which the Imperial bushel bears to the measures commonly used for measuring grain in this Province and the adjoining countries. In Upper Canada and in the United States the measure in common use is the old Winchester bushel,—and in Lower Canada the French *minot*.—1000 old Winchester bushels are very nearly equal to 969½ Imperial bushels. The nearest approximate rule for converting the one into the other is,—to multiply Winchester bushels by 31 and divide the product by 32,—and to multiply Imperial bushels by 32 and divide the product by 31;—but in practice it will be sufficiently exact to assume 100 old Winchester bushels to be equal to 97 Imperial bushels,—making a difference of 3 per cent.—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, which facilitates the computation.



The several rates of *ad valorem* duties, Imperial and Provincial, are,—20 per cent.—15 per cent.—10 per cent.—7 per cent.—5 per cent.—and 4 per cent.,—all which are easily computed;—20 per cent. being equal to one-fifth,—15 per cent. to one-tenth and one-half of that tenth,—10 per cent. to one-tenth,—7 per cent. to one-twentieth and two-fifths of that twentieth,—5 per cent. to one-twentieth,—and 4 per cent. to one fifth of one fifth,—of the value on which the duty is to be calculated. Tables may readily be procured by which the computation may be *checked*, but they can scarcely simplify or facilitate it.

The Provincial duties on spirits are calculated upon the over-proof, but no allowance is made for under-proof.—To ascertain the number of gallons to be charged with duty for over-proof,—Multiply the number of gallons by the strength per cent, and cut off the three right hand figures. If the figures cut off make a higher number than 830, add one to the next figure to the left,—if not, reject the fraction:—the figures not cut off will be the additional number of gallons to be added for over-proof before the duty is calculated. Thus,—97 gallons having an over-proof of 9.1.—

$$\begin{array}{r} 97 \\ 9.1 \\ \hline 97 \\ 873 \end{array}$$

8,927 or 8 gallons to be added for over-proof—making 105 gallons on which the duty is to be calculated.

## DUTIES.

It is not considered necessary to add a table of duties here, because the acts themselves can easily be referred to, and they constitute the law, which no table enumerating articles not enumerated in the acts, could do. The clauses, tables and schedules relating to duties, exemptions and prohibitions, will be found as follows:—

Imperial duties, specific and <i>ad valorem</i> , . . . . .	pages 143, 144, 145.
_____ on export of coals . . . . .	page 193.
_____ Exemptions . . . . .	pages 145, 146, 147.
_____ Prohibitions . . . . .	pages 140, 141, 179.
Provincial duties, under 4 & 5 Vict. c. 14, specific . . . . .	pages 13, 14.
_____ <i>ad valorem</i> . . . . .	page 3.
_____ Exemptions; pages 6, 7, 15.	

Provincial duties, under 6 Vict. c. 31, specific and exemptions,  
page 18.

—————, under 7 Vict. c. 2, specific and exemptions,  
pages 21, 22.

————— *ad valorem*..... page 22.

Imperial duties *ad valorem*, and Provincial duties *ad valorem* under  
7 Vict. c. 2, are to be calculated on the value at the Port of  
Entry, which value is to be ascertained in the manner provided  
by 3 & 4 W. 4. c. 59. s. 23.....pages 114, 115.

Provincial duties *ad valorem* under 4 & 5 Vict. c. 14, are to be cal-  
culated on the "first or sterling cost," which value is to be as-  
certained in the manner provided by the said act, sect. 5, 6,  
7.....pages 3, 4, 5.

The Imperial duties are payable only when the articles on which  
they are imposed are *not* the growth, produce or manufac-  
ture of the United Kingdom, or of some of the British Posses-  
sions mentioned in 5 & 6 Vict. c. 49. s. 7 & 15, (pages 143 &  
149), but as (by 3 & 4 W. 4. c. 59. s. 27, page 116,) they are  
not, when imported into Canada, to be deemed to be the  
growth, production or manufacture of the United Kingdom or  
of any such British Possession,—unless they are imported from  
the United Kingdom or a British Possession in America,—such  
articles if imported from the United States, will *always* be sub-  
ject to the Imperial duty, which must be added to the Provin-  
cial duty (if any) on the same articles.

The Provincial duties, except that on wheat, are not differential and  
are payable on the articles on which they are imposed, from  
whatever *place* they may be imported.

The duty on wheat is payable on all wheat imported from the Uni-  
ted States, and on all foreign wheat from any place.

Exemptions under the Imperial act 5 & 6 Vict. c. 49, extend only  
to duties imposed by that act.

Exemptions under the Provincial act 4 & 5 Vict. cap. 14, extend  
only to the duties imposed by that act, and not to those imposed  
by 6 Vict. cap. 31 or 7 Vict. cap. 2, the exemptions in which,  
respectively, are restricted to the duties imposed by the same  
act.

The Prohibition of certain books and of base coin in the Imperial act 5 & 6 Vict. cap. 49. s. 4, is absolute ;—that of gunpowder, ammunitions, arms, or utensils of war, prevents any such articles from being lawfully imported from the United States or any other foreign country.

The Provincial acts contain no Prohibition on importation, except those relative to copper coin and to Provincial copyright works : pages 29, 49.

For tonnage duties, see the Index.

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