

The Provincial Statutes of Lower-Canada, Being the fourth session of the eleventh Provincial Parliament of Lower-Canada. Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1824.

4 George IV – Chapter 10

An Act to make more ample provision for the regulation of Trade between this Province and the United-States of America, by land or inland navigation, and to continue for a limited time and amend two certain Acts therein-mentioned. (9th March 1824.)

MOST GRACIOUS SOVEREIGN,

Whereas it is expedient further to continue, for a limited time, a certain Act passed in the fifty-ninth year of the Reign of His late Majesty George the Third, intituled, "An Act to impose certain duties on divers articles therein-mentioned, and to regulate, for a limited time, the trade with the United-States of America, by land or by inland navigation, and to suspend certain Acts or Ordinances therein-mentioned," as amended by a certain Act passed in the second year of your Majesty's Reign, intituled, "An Act further to continue, for a limited time, an Act passed in the fifty-ninth year of the Reign of His late Majesty George the Third, intituled, 'An Act to impose certain duties on divers articles therein-mentioned and to regulate, for a limited time, the trade with the United-States of America, by land or by inland navigation, and to suspend certain Acts and Ordinances therein-mentioned and to amend the said Acts, and to make further provisions relating thereto,'" — May it therefore please your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Lower-Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great-Britain, intituled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His late Majesty's Reign, intituled, 'An Act for making more effectual provision for the Government of the Province of Quebec in North-America,' and to make further provision for the Government of the said Province;" — And it is hereby enacted by the authority of the same, that the said Act, passed in the fifty-ninth year of the Reign of His late Majesty George the Third, intituled, "An Act to impose certain duties on divers articles therein-mentioned, and to regulate, for a limited time, the trade with the United-States of America, by land or by inland navigation, and to suspend certain Acts and Ordinances therein-mentioned," as altered and amended by an Act passed in the second year of the Reign of his present Majesty, intituled, "An Act further to continue, for a limited time, an Act passed in the fifty-ninth year of the Reign of His late Majesty George the Third, intituled, 'An Act to impose certain duties on divers articles therein-mentioned, and to regulate, for a limited time, the trade with the United-States of America, by land or by inland navigation, and to suspend certain Acts and Ordinances therein-mentioned,'" shall, as well as the said last recited Act, except in so far as the same are hereby altered and amended, with all and every the matters therein-mentioned and contained, and the duties thereby imposed, with the exception of the alterations hereinafter made, further continue to be and remain in force, respectively, until the first day of May, one thousand eight hundred and twenty-six and no longer.

II. And be it further enacted by the authority aforesaid, that the duty of two-pence half-penny, currency, by the second clause or section of the last recited Act, upon every pound, avoirdupois weight, of tobacco, manufactured in any other way than into snuff, or flour or powder of tobacco, shall, from and after the passing of this Act, wholly cease and determine; nor shall the said duty thereafter be raised, levied or collected, as by the said Act authorised and directed; and that in stead thereof, there shall be raised, levied and collected, upon every pound, avoirdupois weight, of such tobacco, manufactured in any other way than into snuff, or flour or powder of tobacco, imported from the United States into this Province a duty of two-pence, currency.

III. And be it further enacted by the authority aforesaid, that from and after the passing of this Act, there shall be raised, levied and paid upon all upper and harness dressed leather, an additional duty of five per cent, brought into this Province from the United-States of America, under the like regulations and under the same penalties and for the same, uses as provided by this Act and by the Acts above recited.

IV. And be it further enacted by the authority aforesaid, that if, upon view and examination of any articles or live stock, by law allowed to be imported into this Province from the United-States of America, upon which duties are payable, ad valorem; in this Province, it shall appear to the proper Officer or Officers of the Customs, that the same are not valued at the true price or value thereof, in conformity to the provision contained in the ninth section of the Act of the Imperial Parliament; third, George Fourth, Chapter forty-four, intituled, "An Act to regulate the Trade between His Majesty's possessions in America and the West-Indies, and other places in America and the West-Indies," with an intent to evade payment of the duties by law thereupon imposed, and thereby to defraud His Majesty, then it shall and may be lawful for the proper Officer or Officers of the Customs, to detain such articles or live stock, and to cause the same to be properly secured, and to take the same for the benefit of his Majesty; and such Officer or Officers shall, out of any monies in his or their hands, arising from any duties belonging to His Majesty, pay to the Importer or Proprietor, on demand, the alleged value, or value sworn to, of such articles or live stock, and an addition of ten pounds per centum thereon, taking a receipt for the same from such Importer or Proprietor, in full satisfaction for the said articles and live stock, as if they had been sold. And it shall be lawful for such Officer or Officers, (whether the value of the articles or live stock and ten pounds per centum thereon be demanded or not, or whether the receipt herein ordered to be taken, be given or not,) to cause the said articles or live stock to be publicly sold for the best advantage; and out of the produce thereof, the money so as aforesaid directed to be paid for such articles of live stock, shall be paid to such Officer or Officers, to be replaced to such funds whence the same were borrowed; provided the same shall have been by such Officer or Officers paid; but if it has not, then the same shall remain in his or their hands, until the Importer or Proprietor shall demand the same, and give a receipt, as herein-before directed; and after deducting from the overplus, (if any,) the charges arising by the detaining, securing, and sale of such goods, and the duties payable thereon, the said Officer or Officers shall pay to such inferior Officer or Officers of the Customs concerned in the view of such goods, as an encouragement for a faithful discharge of their duty thereon; one moiety of the remainder of such overplus, if any; and the other moiety, with the duties above said, shall be paid into the hands of the Receiver-General of the Province, to 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 be pleased to direct.

V. And whereas, horses, cattle, and other live stock, seized for breaches of the Revenue Laws of this Province, and liable to forfeiture therefor, are sometime of small value, and the expense of keeping and maintaining the same from the time of seizure, until they can be condemned in the common course of proceeding, is often more than they are worth, by which the Officers are and may be discouraged from making such seizures, to the prejudice of the public Revenue; Be it therefore further enacted by the authority aforesaid, that all seizures of horses, cattle, and other live stock, carts, waggons, carriages, sleighs, carioles, sleds or trainee whatsoever, for being imported from the United-States into this Province, in an illegal manner, or contrary to the laws of this Province, or in fraud of the Revenue thereof, or used in the importation of any article or thing imported in an illegal manner, or contrary to the laws, or in fraud of the Revenue of this Province, shall and may be examined into, proceeded upon, heard, adjudged, and determined in a summary manner, by and before any two of His Majesty's Justices of the Peace, residing near the place where such seizure shall have been made by such and the like rules as the like matter might be examined into, and heard, adjudged and determined by any of His Majesty's Courts of competent jurisdiction in this Province; liable, nevertheless, to revision by His Majesty's Court of King's Bench, upon a Petition, stating the facts and the proceeding, decision or judgement complained of, in all cases where any person or persons may think himself or themselves aggrieved by any judgement or judgements that shall be rendered by such Justices of the Peace. Provided always, that if the owner or possessor of any such horses, cattle, or other live stock, carts, waggons, carriages, sleighs, carioles, sleds, or traines, which may have been seized as aforesaid, shall be willing, and shall give good security for the amount of the value of the same, as well as for the penalty which may have been incurred by reason of the Act or Acts, or disobedience to the Laws, which may have caused the seizure, in case the same shall be, upon trial in the ordinary course of law, condemned, the horses, cattle, or other live stock, carts, waggons, carriages, sleighs, carioles, sleds or traines, under seizure, may be restored to the owner or possessor of the same; and the matter which may have given rise to or occasioned the seizure as aforesaid, shall, in such case, not be, as herein-above mentioned, examined into, proceeded upon, heard, adjudged, and determined, by or before any such Justices of the Peace, but in the usual and ordinary course of law, before such Court, as the same ought legally and would have been heard and determined by, if the present enactment had not been provided.

VI. And be it further enacted by the authority aforesaid, that the eighth and twelfth sections of the said Act passed in the fifty-ninth year of the Reign of His late Majesty George the Third, Chapter Fourth, be and they are hereby amended, and that it shall hereafter be the duty of the Officers of the Customs in the several Ports of Entry which are or shall be hereafter established at Côteau du Lac, or the point or place in the River Saint Lawrence, that may be established in lieu of Côteau du Lac, for the importation of effects which may be legally imported from the United-States of America, or from Upper-Canada, while the navigation of the said River shall be open, to attend in person or by deputy, everyday, (Sundays excepted) at the Custom House of the said Ports from the rising to the setting of the sun, to perform the duties of their respective offices, and they shall not be entitled to and shall not receive any fees for entry or permits to unload any rafts, vessels or batteaux, summer or winter land carriages coming from Upper-Canada, loaded or not loaded in the whole or in part with the productions of any

foreign country, nor for the entry of horses, cattle of all sorts, hogs, sheep, goats or other live cattle coming from the said Province and raised therein, and shall not be entitled to and shall not receive any fee on any vessel or batteau, summer or winter land-carriage, loaded or not, going from this Province to Upper-Canada.

VII. And be it further enacted by the authority aforesaid, that this Act shall be and remain in force until the first day of May one thousand eight hundred and twenty-six, and no longer.