

The Provincial Statutes of Lower-Canada, Being the second session of the twelfth Provincial Parliament of Lower-Canada. Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1826.

6 George IV – Chapter 1

An Act for the better ascertaining the Duties or Tea imported in this Province direct from China, and for other purposes thereunto relating. (29th March, 1826.)

Whereas pursuant to Addresses voted by the Legislative Councils and Assemblies of the Provinces of Lower and Upper-Canada on the baneful effects of the Contraband Trade, carried on between the United States and these Provinces, especially in East India Goods and Tea, suggesting a remedy for the increasing evil, which remedy has been adopted in an Act of the Imperial Parliament authorising the United Company of Merchants of England trading to the East Indies, to import from China direct into any of the British Colonies and Plantations in America, Tea or other Goods, Wares or Merchandize, the produce or manufacture of any country within the limits of the said Company's Charter; two Ships laden with Tea direct from Canton have arrived in the month of July last at Quebec; and whereas the present mode of ascertaining and paying the duties accruing thereon is inapplicable to this new state of the Tea Trade, and in other respects the system requires some amendment so as to be better adapted thereto: Be it therefore 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 Majesty's Reign, intituled, 'An Act for making more effectual provision for the Government of the Province of Quebec in North America,' and for making further provision for the Government of the said Province;" And it is hereby enacted by the authority of the same, that from and after the passing of this Act, the present mode of ascertaining the Duties, and the time prescribed for payment of the same upon Tea, imported or which shall be imported direct from China to Canada shall cease and determine, and in lieu thereof the following shall be adopted, and carried into effect, that is to say; upon arrival of Ships laden with Tea or other commodities direct from China, or before they break bulk, entries shall be made at the Custom House at Quebec by the Agents of the East India Company in Canada, specifying the number and description of Chests and other Packages containing Tea, or other Goods, Wares and Merchandize on board, with the several species and kinds thereof, as also containing a general abstract of the invoice, weights of the Teas and number of pieces of such other Goods, Wares and Merchandize; and the said Agents shall also, prior to Tea or other articles being landed, enter into a Bond on behalf of the said Company to His Majesty, His Heirs and Successors, conditionally, for the payment of the duties thereon to the Collector or the Customs for the time being, at the times and in the manner herein-after prescribed, when the same shall be ascertained, but it shall not be necessary to demand, require or give, the Bond of any person or persons other than the said Agents.

II. And be it further enacted by the authority aforesaid, that all Teas and Merchandize imported on account of the East India Company, direct from China shall be sold by Public Sale, and instead of the credit heretofore given for the payment of Tea duties, those accruing upon the importations thereof which have taken or shall take place direct from China, shall be ascertained, calculated and paid according to the quantities thereof sold at the Public Sales respectively, and the amount of duties according to the quantities of each species or kind so sold, after making the usual allowance or deduction, shall be payable and paid to the Collector of the Customs at Quebec for the time being within thirty days from and after each of the said Sales.

III. And be it further enacted by the authority aforesaid, that to ascertain the said duties, an officer appointed by the chief officer of the Customs at the place where the Teas are warehoused by the said Agents, shall attend at the various times of weighing the Tea to be put up at public sale, and within the period aforesaid, subsequent to each sale, the said Agents shall deliver to the said Collector a statement certified upon the oath of one of them, of the quantities and weight of each species or kind of Tea sold at the preceding public sale, in order that the duties payable thereon may be calculated and paid as aforesaid.

IV. And whereas it is expedient and proper for the encouragement of the Tea Trade, that drawback of duty upon exportation thereof by sea from Quebec should be allowed: Be it further enacted by the authority aforesaid, that a drawback equal in amount to the duties paid, shall hereafter be allowed and paid by warrant of the Governor, Lieutenant-Governor or Person administering the Government of the Province for the time being, directed to the Receiver-General, to each and every exporter therefrom, by sea, to any colony or country to which the same may be lawfully sent, of Tea imported direct from China or from Great Britain, provided such Tea has been exported direct from a bonded warehouse, or from the warehouses of the East India Company within two years from the date of its importation; Provided always, that a regular certificate of the actual landing thereof, in a maritime port beyond the limits of this Province, shall be first produced to the Collector of the Customs at Quebec.

V. And be it further enacted by the authority aforesaid, that no duties shall be claimed or payable upon any Tea imported or to be imported direct from China, which shall have sustained such damage as to be unmerchantable and not sold or exposed to sale: provided that the Tea so damaged, shall be actually destroyed by emptying or throwing the same into the channel of the River Saint Lawrence in the presence of one of the Tea Agents or their Attorney, and of an Officer of the Customs, and that a statement or certificate upon oath of the fact shall be made and delivered to the Collector aforesaid, specifying the quantities and kinds of Teas so destroyed.

VI. And be it further enacted by the authority aforesaid, that this Act shall continue and be in force until the first day of May, one thousand eight hundred and twenty-nine and no longer: Provided always, that if, in the mean time, the Charter of the East India Company

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shall be repealed or altered, or any alterations by Act of Parliament be made in the Tea Trade, this Act shall, in consequence thereof, be thereafter null, void and of none effect.