

*The Statutes of His Majesty's Province of Upper Canada in North America.* Passed in the third session of the fourth provincial parliament of Upper Canada, met at York, on the second day of February, in the forty-seventh Year of the reign of our sovereign Lord George the Third (1807). York: John Cameron, 1809.

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**An Act for granting to his Majesty, his heirs and successors, to and for the uses of this Province, the like duties on goods and merchandize brought into this province from the United States of America, as are now paid on goods and merchandize imported from the United States of America into the Province of Lower Canada. Passed 10th March, 1807.**

Whereas by articles of provisional agreement made and entered into at Montreal, on the twenty eighth day of January in the thirty-seventh year of his present Majesty's reign, by commissioners nominated and appointed on behalf of the Province of Upper Canada, under and by virtue of an Act of the Legislature thereof, passed in the thirty-sixth year of his Majesty's reign, entitled, "*an Act to authorize the Lieutenant Governor to nominate and appoint certain commissioners for the purposes therein mentioned, and commissioners nominated and appointed in behalf of the Province of Lower Canada by an Act of the Provincial Parliament, thereof, passed in the thirty sixth year of his Majesty's reign, entitled, "an Act for appointing commissioners on behalf of this Province, to [illegible] further with commissioners on behalf of the Province of Upper Canada, for the purposes herein mentioned,"*" it was amongst other things agreed, that the Legislature of Upper Canada, should impose and levy upon all articles subject to duties in Lower Canada, which shall be brought into Upper Canada from the United States of America, without passing through Lower Canada, duties equal to those that were or should be imposed and levied on similar articles when brought from the United States into Lower Canada, and that the Legislature of Upper Canada should take the most effectual measures that their local situation would admit of, for enforcing the collection of such duties. And whereas by an Act of the Provincial Parliament of Lower Canada, passed in the forty fifth year of the reign of his present Majesty, entitled, "*an Act to provide for the erecting of a common Gaol in each of the Districts of Quebec and Montreal respectively, and the means for defraying the expences thereof,"*" it was amongst other things enacted, that from and after the passing of that Act there should be raised, levied, collected and paid, for and upon the respective goods, wares and merchandize thereafter mentioned which should be imported or brought into any part of that Province from any place or places from whence the same might be legally imported, over and above all other duties then charged and pay able thereon in that Province, by any Act or Acts of the Parliament of Great Britain, or of the Provincial Parliament of that Province, the several rates and duties therein mentioned, that is to say, for every pound Avoir-du-pois weight of Bohea Tea, two pence; secondly, for every pound like weight of Souchong or other black Tea, four pence; thirdly, for every pound like weight of Hyson Tea, six pence; fourthly, for every pound like weight of all other green Teas, four pence; fifthly, for every gallon English measure of all spirits or other strong liquors, three pence; seventhly, for every gallon like measure of all wine, three pence; seventhly, for every gallon like measure of all molasses and syrups, two pence, and after those rates for any greater or less quantity of such goods respectively.

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And whereas it is expedient in conformity to the said provisional agreement before mentioned, that the like dues, should be raised, levied, collected and paid upon the respective goods, wares and merchandizes above recited, which should be imported or brought into any part of this Province from the United States of America, over and above all other duties now charged and payable thereon,, as are now imposed on similar articles brought from the said United States of America into Lower Canada: 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 Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled, "*an Act to repeal certain parts of an Act passed in the fourteenth year of his Majesty's reign, entitled, "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 by the authority of the same; That from and, after the passing of this Act, there shall be raised, levied, collected and paid for and upon the respective good wares and merchandizes hereinafter mentioned, which shall be imported or brought into any part of this Province, from the United States of America, over and above all other duties now charged and payable thereon in this Province, by any Act or Acts of the Parliament of Great Britain, or of the Provincial Parliament of this Province, the several rates and duties following, that is to say For every pound avoir-du-pois weight of Bohea, two pence; secondly, for every pound like weight of Souchong or other black Tea, four pence; thirdly, for every pound like weight of Hyson Tea, six pence; fourthly, for every pound like weight of all other green Teas, four pence; fifthly, for every gallon English measure, of all spirits or other strong liquors, three pence; sixthly, for every gallon like measure, of all Wine, three pence; seventhly, for every gallon like measure of all Molasses and syrups, two pence, and after those rates for any greater or less quantity of such goods respectively.

II. And be it further enacted by the Authority aforesaid, That the several rates and duties herein before recited, shall be railed, levied, collected and paid in the same manner and form, and under the same rules and regulations, penalties and forfeitures as are by law now established in this Province, for the levying and collecting of other rates and duties.

III. And be it further enacted by the Authority aforesaid, That this Act shall continue to be in force to the first day of March, in the year of our lord one thousand eight hundred and nine, and no longer.