

*Laws of His Majesty's Province of Upper Canada in North America*, passed in the year 1819.  
York: R. C. Horne, 1819.

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**An Act to repeal part of the Laws now in force, imposing Duties on Goods, Wares, and Merchandise, imported into this Province from the United States of America, and to make further Regulations for the Trade between this Province and the said United States of America, by Land and inland Navigation. (Passed 12th July, 1819.)**

Most Gracious Sovereign,

Whereas, it is expedient for the better collection of your Majesty's Revenue, to repeal part of and to amend the Laws now in force for imposing duties on Goods, Wares, and Merchandise, imported from the United States of America, We your Majesty's faithful Commons of this Province, beseech 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 Upper 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 to make further provision for the Government of the said Province,'*" and by the authority of the same, That so much an Act of the Parliament of this Province, passed in the forty-first year of His Majesty's Reign, entitled, "*An Act for granting to His Majesty, His Heirs and Successors, to and for the use of this Province, the like duties on Goods, Wares, and Merchandise, brought into this Province from the United States of America, and are now paid on Goods, Wares, and Merchandise, imported from Great Britain, and other places,'*" as imposes the same duties which are levied and collected in the Province of Lower Canada, under and by virtue of any Act passed in the said Province of Lower Canada, on Goods, Wares, and Merchandise, brought into that Province from Great Britain, and parts beyond the sea, and also an Act of the Parliament of this Province, passed in the fifty-ninth year of His Majesty's Reign, entitled, "*An Act to regulate the Trade by Land and inland Navigation, between this Province and the United States of America,'*" be and the same are hereby repealed.

II. An be it further enacted by the authority aforesaid, that from and after the passing of this Act, there shall be raised, levied, collected, and paid the following duties on all Goods, Wares, and Merchandise, the growth, produce, and manufacture of the United States of America, imported into this Province from the said United States of America, by the person or persons importing the same, that is to say:

Ale, Beer, or Porter, in casks, four pence per gallon.

Ale, Beer, or Porter, in bottles, four pence per gallon.

Cables and tarred Rope, two pence per pound.

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Cordage untarred, two pence per pound.

Playing Cards, one shilling per pack.

Tallow Candles, two pence per pound.

Wax or Spermaceti Candles, four pence per pound.

Cider, five shillings per Barrel, of thirty-six gallons.

Sole Leather, one penny per pound.

Calf Skins and other Skins, dressed as Upper Leather, one shilling each.

Harness Leather, one penny per pound.

Nails, two pence per pound.

Salt, six pence per bushel, of fifty-six pounds.

Spirits, one shilling and three pen per gallon.

Snuff, five pence per pound.

Manufactured Tobacco, four pence per pound.

An on all other Goods, Wares, and Merchandise, not herein before enumerated, the growth, produce and manufacture of the said United States of America, a duty of five pounds on every hundred pounds, ad valorem, of the value of such Goods, Wares, and Merchandise, as aforesaid; Provided always, That nothing in this Act contained, shall extend or be construed to extend to prevent or in any wise prohibit the importation, free from the payment of any duty, of the following articles, being the growth, produce, or manufacture of the said United States of America; unmanufactured Tobacco, Staves and Heading, Wheat, Pot and Pearl Ashes, Furs and Skins not dressed, Pork and live Cattle, Sheep, Hogs and Tallow, and the personal Baggage, travelling Horse or Horses, travelling Carriage or Carriages of any person or persons, subjects or foreigners, who may lawfully come into or reside in this Province. Provided always, That nothing in this Act contained shall extend or be construed to extend to prohibit the admission of Flour, Oak, Pine, and Fir Timber, into this Province, free of duty, for exportation only.

III. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, there shall be paid on all vessels or boats the property of the citizens of the United States of America, coming into any of the ports of this Province, the following duties, namely, on all vessels above five tons to fifty tons, the tonnage duty of three pence per ton; Provided always, That

whenever any ship or vessel, laden as aforesaid, the cargo or load whereof is intended to pass by such port or ports, in order to be transported to Lower Canada, the master or other persons having charge or command of such ship or vessel, or the agent or agents for the proprietor or proprietors thereof, shall forthwith on the arrival at any such port or ports of entry, as aforesaid, make a report and declaration thereof to the Collector, or his Deputy, stationed at such port or ports of entry, and such report and declaration shall be verified on oath, and such master or person commanding such vessel, or agent or agents for the proprietor, if required, shall and he is hereby required to enter into a bond in double the amount of the tonnage duty imposed by this Act, for the payment thereof, should the whole or any part of such Goods, Wares, and Merchandise, remain in or be un-exported from this Province. And provided also, That nothing in this Act contained shall extend or be construed to extend to compel the payment of any tonnage duty on vessels exclusively employed for the purpose of transporting passengers and their baggage.

IV. Provided always, and be it further enacted by the authority aforesaid, That nothing in this Act contained, shall extend or be construed to extend to authorise the demand of tonnage duty on any such vessel laden exclusively with Goods, Wares, and Merchandise, in transitu for Lower Canada.

V. An be it further enacted by the authority aforesaid, That all monies collected under and by virtue of this Act, shall be paid into the hands of the Receiver General, to and for the uses of His Majesty, His Heirs and Successors, for the public uses of this Province, and towards the support of the Government thereof, to be accounted for to His Majesty, through the Lords Commissioners of His Treasury, for the time being, in such manner as it shall please His Majesty to direct. Provided always, That nothing in this Act contained shall extend or be construed to extend to affect the provisions of any Act of the Parliament of Great Britain, for regulating the intercourse of this Province with the United States of America.

VI. An be it further enacted by the authority aforesaid, That this Act shall be in force from and after the passing thereof until the end of the next ensuing Session of the Provincial Parliament.