

*The Provincial Statutes of Lower-Canada, Being the fourth session of the of the Special Council, begun and holden at the City of Montreal, in the said Province of Lower Canada, fourteenth day of February, 1839.* Quebec: John Carleton Fisher & William Kemble, Law Printer to the Queen's Most Excellent Majesty, 1839.

2 Victoria – Chapter 25 (Session 4)

**An Ordinance to suspend in part certain Acts therein mentioned, and to consolidate the Laws relating to duties levied under the authority of the Provincial Legislature.**

Whereas great inconvenience hath arisen from the multiplicity and complication of the Acts, under which the several duties and drawbacks imposed and allowed by the Provincial Legislature, on certain goods and articles imported into, or exported from, this Province, have hitherto been levied and paid, and by which the exemptions, abatements, conditions, and modes of collection and payment, allowances, fines, penalties, and other matters and things relating to the said duties, have been hitherto prescribed, regulated and provided for, and it is therefore highly expedient that such of the provisions of the said Acts as are now in force, should be consolidated into one Act or Ordinance of the present Legislature, under which all the duties so imposed on such goods and articles as aforesaid, but no other or greater duties, may hereafter be levied, with such amendments to certain provisions of the said Acts, with regard to the delay granted for the payment of the said duties in certain cases, and to the collection thereof as will facilitate commerce and advance the public good;—Be it therefore Ordained and Enacted by His Excellency the Governor of the Province of Lower Canada, by and with the advice and consent of the Special Council for the affairs of the said Province, constituted and assembled by virtue of and under the authority of an Act of the Parliament of the United Kingdom of Great Britain and Ireland, passed in the first year of the Reign of Her present Majesty, intituled, “An Act to make temporary provision for the Government of Lower Canada;” —And it is hereby Ordained and Enacted by the authority of the same, that a certain Act passed in the thirty-third year of the Reign of His Majesty King George the Third, chapter eight, 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 passed in the thirty-fifth year of the Reign of His said Majesty, chapter nine, intituled, “An Act for granting to His Majesty an additional and new duties on certain goods, wares, and merchandizes, 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;” and another certain Act passed in the forty-first year of the Reign of his said Majesty, chapter fourteen, intituled, “An Act for granting to His Majesty certain new duties on the importation into this Province of all manufactured tobacco and snuff, and and for disallowing the drawback on tobacco manufactured within this Province,” and another certain Act passed in the fifty-third year of the Reign of His said Majesty, chapter eleven, intituled, “An Act to grant certain duties to His Majesty, forwards supplying the wants of the Province, during the present war with the United States of America, and for other purposes,” and another certain Act passed in the fifty-fifth year of the Reign of His said

Majesty, chapter two, 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 passed in the year of His Majesty's Reign last aforesaid, chapter three, intituled, "An Act to grant new duties to His Majesty, to supply the wants of the Province," (which said three last mentioned Acts were rendered permanent by an Act of the Parliament of Great Britain and Ireland, passed in the third year of the Reign of King George the Fourth, intituled, "An Act to regulate the trade of the Provinces of Lower and Upper Canada, and for other purposes relating to the Provinces," until repealed or altered in the manner therein provided,) and another certain Act passed in the fifty-ninth year of the Reign of His said Majesty, chapter seventeen, intituled, "An Act to discontinue certain duties therein mentioned," shall be, and the said Acts are hereby suspended during the time of this Ordinance shall remain in force, in so far as they relate to any goods, wares, merchandize or other articles imported into this Province after this Ordinance shall be in force, but the said Acts shall be and remain in force, as if this Ordinance had not been passed, with regard to all goods, wares, merchandize, and other articles imported into this Province, before this Ordinance shall be in force, and to all duties thereon, and bonds given for the payment of such duties, and to any thing done in pursuance of, or in contravention of the said Acts, or any of them, before this Ordinance shall be in force, as aforesaid.

II. And be it further Ordained and Enacted by the authority aforesaid, that from and after the time when this Ordinance shall come into force, there shall be raised, levied, collected, and paid, to and for the use of Her Majesty, her heirs and successors for and upon the several goods, wares, merchandize, and other articles hereinafter mentioned respectively, which shall be imported or brought into this Province from any place or places whence the same may be lawfully imported, over and above all other duties payable thereon in this Province, under any Act or Acts of the Parliament of Great Britain, or of the United Kingdom of Great Britain and Ireland, the several rates and duties following, that is to say:—

For every gallon, wine measure, of Madeira Wine, nine pence, currency;

For every such gallon of Wine, from any other place, six pence currency;

For every such gallon of foreign Brandy, or Spirits of foreign manufacture, six pence currency;

For every such gallon of Rum, or other Spirits, or other strong liquors, except British manufactured Spirits imported from Great Britain or Ireland, six pence, currency;

For every such gallon of Molasses or Syrops, five pence currency;

For every pound weight, avoir du poise, of loaf or lump sugar, one penny currency;

For every such pound of Muscovado or Clayed Sugar, one half penny currency;

For every such pound of Coffee, two pence currency;

For every such pound of Leaf Tobacco, two pence currency;

For every pack of Playing Cards, two pence currency;

For every minot of salt, four pence currency;

For every such pound of Bohea Tea, two pence currency;

For every such pound of Souchong or other Black Tea, four pence currency;

For every such pound of Hyson Tea, six pence currency;

For every such pound of any other kind of Green Tea, four pence currency;

For every such pound of Snuff, or Flour of Tobacco, or Powder of Tobacco, four pence currency;

For every such pound of Tobacco, manufactured in any other way than into snuff or flour, or powder, as already recited, or that may have undergone any process, change, or alteration for the purpose of preparing it for the more easy manufacture into any other form, or altering its nature from the leaf in any degree, three pence currency.

III. And be it further Ordained and Enacted by the authority aforesaid, that from and after the time when this Ordinance shall come into force, there shall be raised, levied, collected, and paid to and for the use of Her Majesty, her heirs and successors, for and upon each and every gallon, wine measure, of any kind of spirits, or other strong liquors of British manufacture, imported or brought into this Province from Great Britain or Ireland, three pence currency, over and above all other duties payable thereon in this Province, under any Act or Acts of the Parliament of Great Britain or of the United Kingdom of Great Britain and Ireland.

IV. And be it further Ordained and Enacted by the authority aforesaid, that from and after the time when this Ordinance shall come into force, there shall be raised, levied, collected, and paid to and for the use of Her Majesty, her heirs and successors, for and upon all kinds of goods, wares, and merchandizes of what kind or nature soever, (except as hereinafter excepted<sup>^</sup> and excepting also those upon which certain duties are imposed by any law in force in this Province, after this Ordinance shall come into force, or upon which certain other duties are imposed by the foregoing sections of this Ordinance,) which shall be imported or brought into this Province from any place or country whatsoever, whence the same may be lawfully imported, a duty of two pounds ten shillings on every hundred pounds worth of

such goods, wares, and merchandizes, so imported as aforesaid by any person or persons whomsoever, which said duty shall be calculated on the first or sterling cost of each one hundred pounds Worth of such goods, wares, and merchandize as aforesaid, and so in proportion for a greater or less quantity thereof.

V. And be it further Ordained and Enacted by the authority aforesaid, that all and every person or persons whomsoever, who shall import or bring within this Province, during the time when this Ordinance shall be in force, any goods, wares, or merchandize, on which such duty of two pounds ten shillings for every hundred pounds worth thereof is hereby imposed, shall immediately produce to the Collector of the Customs of the port wherein such import shall be made, the original invoice of such goods, wares or merchandize, and the importer or importers thereof shall make and Subscribe the following declaration, which such Collector or Principal Officer is hereby empowered to take:—" I, A. B., of in the County of

do declare, that the account or accounts, invoice or invoices, now by me produced, is just and true, and that it contains, (or they contain,) the exact quantity of all the articles by me imported in the from which are made subject to a duty of two pounds ten shillings on each hundred pounds worth thereof, and so in proportion for any greater or less quantity, by an Ordinance passed by the Legislature of this Province, intituled, 'An Ordinance to suspend in part certain Acts therein mentioned, and to consolidate the laws relating to duties levied under the authority of the Provincial Legislature,' 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," and all and any such goods, wares or merchandize, which shall be imported or brought into this Province as aforesaid, while this Ordinance shall be in force, and shall be found in the custody or possession of any person or persons whomsoever after the said publication, without having been entered and accounted for as aforesaid, and the duties thereon paid or secured in the manner hereinafter mentioned, the whole and every part thereof, shall be siezed, forfeited, condemned, and distributed in the manner prescribed by law: Provided always, that in case of the absence of the Importer of such goods, wares, and merchandize, it shall and may be lawful for the principal clerk or agent of the Importer, or of such Consignee as aforesaid, to declare agreeably to the tenor of the above declaration: Provided also, that no article imported from Upper Canada shall be liable to the payment of the duty mentioned in this section, and imposed by the fourth section of this Ordinance.

VI. And be it further Ordained and Enacted by the authority aforesaid, that in all cases where no invoice shall have been received at the time of the arrival of any goods, wares, or merchandize, whereon the said duty of two and a half per cent is imposed by this Ordinance, and the Importer or Importers thereof; or such person as by the foregoing section is authorized to make the declaration thereby required, with regard to such goods, wares, or merchandize, shall make and subscribe a declaration before the Collector or principal Officer, who is hereby empowered to take the same, that he cannot, for want, of full information, make perfect entry, thereof, it shall be lawful for the Collector or principal

Officer to cause such goods, wares, and merchandize 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 such Officer of the Customs as he shall appoint, 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, 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, within one month from the date of the bill of sight,(on which the sum deposited shall be mentioned, with such other particulars as the Collector may deem necessary,) and the said engagement shall be written and signed by such person, who shall incur a penalty of fifty pounds currency, if he shall fail to fulfil such engagement, which shall beheld to be fulfilled, either by the production of the invoice and compliance with the other requirements of this Ordinance for cases where an invoice is produced, or by a declaration, made and subscribed as aforesaid, at the expiration of one month as aforesaid, that no invoice has been received, in which case the money deposited shall be retained by the Collector as the amount of the duties; but if the invoice is produced, and the other requirements of this Ordinance complied with within the said delay, the overplus, if any, shall be returned to the Importer or person as aforesaid, or the deficiency made good, as hereinbefore Ordained.

VII. Provided always and be it further Ordained and Enacted by the authority aforesaid, that when the Invoice is produced and the value declared, as aforesaid, it shall, upon view and examination of the said goods, wares and merchandize, 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 according to the true intent and meaning of this Ordinance, then it shall and may be lawful for the proper Officer or Officers of the Customs to detain such goods, wares, or merchandize, and to cause the same to be properly secured, and to take such goods, wares, and merchandize for the benefit of the Crown, within fifteen days from the landing thereof, and the Collector of the Customs at the Port of Quebec or at the Port of Montreal, 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 to, 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, 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 said 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 Collector respectively, to be replaced to such funds whence he borrowed the same, provided the same shall have been paid by him, but if it has 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 hereinbefore directed, and after deducting from the overplus (if any) the charges arising by the detaining, securing, and sale of such goods, the said Collector

of the Customs shall pay to the Officer or Officers of the Customs concerned in their view of such goods, as an encouragement for the discharge of their duty thereon, 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.

VIII. And be it further Ordained and Enacted by the authority aforesaid, that if any Contractor or Contractors, Commissary or Commissaries actually in Her Majesty's service or employment, shall import or bring into this Province, for the use of Her Majesty's Army or Navy, or for the use of the Indian Nations in the Provinces of Lower and Upper Canada, any clothing or other article 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 affidavit hereinbefore appointed to be made by an Importer, shall declare and subscribe the 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 the Provinces of Lower or Upper Canada, to be issued to the same for and on account of Her Majesty, and for no other use or purpose whatsoever, and such goods shall be exempted from the payment of the said duty.

IX. And be it further Ordained and Enacted by the authority aforesaid, that all salt beef and pork, salt fish and fish oil, flour, wheat and pease, furs and skins, seeds, rye, oats, barley, potatoes, Indian corn, beans, pease, rice, and grain of all kinds, horses, neat cattle, sheep, hogs, poultry, and other live stock, and live provisions of all kinds, pitch, tar, turpentine, rosin, hemp and flax, butter, cheese and honey, and all clothing and apparel imported for the private use of the Importer or owner, and the packages containing the same, and also the 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.

X. And be it further Ordained and Enacted by the authority aforesaid, that if any person or persons whatsoever, shall come within 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 said duty of two pounds ten shillings 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 merchandize of any kind whatsoever, brought or imported by such person or persons for the purpose of trade or for sale.

XI. Provided always, and be it further Ordained and Enacted by the authority aforesaid, that no Collector of the Customs shall claim, have or retain any fee, profit, or emolument for the collection of the duties imposed by this Ordinance.

XII. And be it further Ordained and Enacted by the authority aforesaid, that if any salt shall be landed in this Province below the East Bank of the River Saguenay, on the North Shore, and the East Bank of the River of Grand Metis, on the South Shore of the River Saint Lawrence, no duty shall be charged or payable thereon, any thing herein contained to the contrary notwithstanding.

XIII. And be it further Ordained and Enacted by the authority aforesaid, that if any goods, wares, or merchandize shall be landed from any ship or vessel coming from Sea above the said limits off the East Bank of the Rivers Saguenay and Grand Metis, before the same shall be entered at the Custom House at Quebec, and if any salt permitted by this Ordinance to be landed as aforesaid, duty free, shall be afterwards put on board any ship or vessel, boat or other conveyance, and be carried above the aforesaid limits, and there relanded, without being first entered at the Custom House at Quebec, and the duties thereon paid or secured to be paid as hereinafter directed, the said goods, wares, and merchandize, or salt shall be forfeited to Her Majesty, her heirs and successors, and shall be sued for, recovered, and divided in the same manner as other forfeitures under this Ordinance.

XIV. And be it further Ordained and Enacted by the authority aforesaid, that there shall be allowed and paid by the Collectors of the Customs at the Ports of Quebec and Montreal, respectively, out of the duties which shall be by them received under this Ordinance, a drawback of four pence currency for every minot of salt which shall be exported from the Port of Quebec or from the Port of Montreal, to any port or place beyond or below the limits hereinbefore mentioned, and there shall be allowed and paid by the said Collectors, respectively, seven pence for every tierce of salted salmon, and four pence for every barrel of salted beef or pork, or of salted fish of any kind, and so in proportion for any greater or less package exported from the Port of Quebec or from the Port of Montreal, to any port or place out of the limits of this Province.

XV. Provided always, and be it further Ordained and Enacted by the authority aforesaid, that in order to entitle the exporter or exporters, or his, her or their Agent or Agents, to the benefit of the said drawback or allowances on any such articles, he, she, or they shall, previous to putting or lading the same on board of any ship or vessel for exportation, give notice to the Collector of the Customs, where the same is intended to be shipped, of his, her, or their intention to export the same, as aforesaid, and of the quantities thereof, and before the same shall be cleared out of the Custom House at Quebec or at Montreal respectively, a declaration shall be made and signed by the Exporter, his, her, or their Agent, before the Collector of the Customs, for the place, (which declaration they or either of them are hereby required and authorized to take,) that he or she verily believes that the duty of four pence per minot, by this Ordinance imposed, was paid for the said salt, and that the said salted beef, pork or fish, so to be exported as aforesaid, was cured with salt upon which the said duty had been paid.

XVI. Provided also, and be it further Ordained and Enacted by the authority aforesaid, that the Exporter or Exporters, or his, her, or their Agent or Agents, shall, before receiving

payment from the Collector of the drawbacks and allowances aforesaid, enter into bond with good and sufficient surety, to the satisfaction of the Collector, in a sum of double the amount of such drawbacks and allowances, that such salt shall not be relanded above the limits aforesaid, and that such salt beef, pork, or fish shall not be relanded in this Province; and every such bond shall be deemed null and void, if no suit or action shall be had thereupon, in three years from the date thereof.

XVII. And be it further Ordained and Enacted by the authority aforesaid, 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 muscovado 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; and an allowance shall be made for leakage, on all wines, spirituous liquors, and molasses, of three gallons on every hundred gallons, and for the waste of articles subject to any of the duties aforesaid, by weight, an allowance shall be made of three pounds on every one hundred pounds; and on salt, an allowance shall be made for waste, of three minots on every hundred minots thereof, which said allowances shall be respectively deducted by the Collector from the true and real guage or net weight or measure of the said goods respectively at the time of their being landed.

XVIII. Provided always, and be it further Ordained and Enacted by the authority aforesaid, that where the original Invoice of any of the articles mentioned in this section, shall be produced, and a declaration of the correctness thereof made by the Importer or Importers, Consignee or Consignees, or his, her, or their Agent, (which declaration the Collector of the Customs is hereby authorized and empowered to take,) 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.

XIX. And be it further Ordained and Enacted by the authority aforesaid, that when any ship or vessel shall be entered at the Custom House at Quebec or at Montreal, on board of which there shall be any goods, wares, or merchandize, subject to duty under this Ordinance, and on which the duties shall have been paid, deposited, or secured to be paid, in the manner hereinafter provided for, and that thereafter the said goods, wares or merchandize, 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 on the voyage to Montreal, that 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 he is hereby authorized and required to administer) that such, goods, wares, or merchandize, 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 repaid or returned to the owner or his agent, or if

secured to be paid, the security, or a proportionable part thereof, as the case may be, shall be cancelled and discharged accordingly.

XX. And be it further Ordained and Enacted by the authority aforesaid, that if any goods, wares, or merchandize, on which duties are made payable by this Ordinance, and which shall be imported into this Province after this Ordinance shall come into force, shall receive any damage by salt water, or otherwise, during the course of the voyage after such goods, wares, or merchandize, 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 merchandize, the two principal Officers of the Customs, at the place where the same shall be landed, if there are two, and otherwise the principal Officer shall have power to choose three indifferent merchants, experienced in the value of such goods, wares, and merchandize, who, or any two of them, upon viewing the same, shall certify and declare, upon their corporal oaths first administered by the said Officers, or one of them, who is and are hereby authorized and empowered to administer the same, what damage such goods, wares or merchandizes have received, and how much the same are lessened in their true value by such damage, in relation to the duties imposed on them by this Ordinance; and thereupon the principal Officers of Her Majesty's Customs at Quebec or Montreal, whereof the Collector, for the time being, shall be one, shall, and they are hereby authorized and required to make a proportionable allowance to the merchant, by way of return or repayment, out of the duties due, or which shall have actually been paid upon the same.

XXI. And be it further Ordained and Enacted by the authority aforesaid, that before the unloading of any goods, wares, or merchandize, on which any rates or duties are imposed by this Ordinance, the said rates or duties shall be paid, or secured to be paid, 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 the second and third sections of this Ordinance, on any of the goods, wares, or merchandize therein named, 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 deposited in money; and where the said amount shall exceed the sum of fifty pounds currency, the same may, at the option of the proprietor or proprietors, or his, her, or their agent or agents, be either immediately deposited in money, or secured to be paid by 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 same shall be ascertained by the return and certificate of the proper officer, who shall gauge, weigh, measure or tell the said goods, wares and merchandize, so subject to the payment of duties, in six months from the date of such bond, if the same shall be dated on or before the first day of November in any year, or if the same shall be dated after the first day of November, then with the condition of payment, as aforesaid, on the first day of May next following, which bond shall be executed by the proprietor or proprietors, or his/her, or their agent or agents, and one or more sureties to the satisfaction

of the aforesaid Collector of the Customs; and the officer or officers who shall guage, weigh, measure, or tell such goods, wares, or merchandize, whereon the duties shall have been so deposited, in money, or secured to be paid, shall, if required, give to the proprietor or proprietors thereof, or to his, her, or their agent or agents, without fee or reward, a duplicate of the return or certificate he shall make of such guage, weight, measurement, or telling, and the duties shall be calculated agreeably to such return or certificate, the allowances for leakage, waste and tare, as hereinbefore ordained, being first respectively deducted, and the amount thereof shall be endorsed by the Collector on the bond so given for such duties, which endorsation shall cancel and make void the surplus of such bond; and if the duties have been deposited in money, such return and certificate shall entitle the proprietor or proprietors, or his, her, or their agent or agents, to demand and receive back the overplus, if any there be, of the money so deposited for such duties; but if the duties, when so calculated, shall be found to exceed the amount so deposited in money, or secured to be paid, such excess shall immediately be paid to the Collector accordingly; and where the amount of the ad valorem duty of two and a half per cent, imposed by the fourth section of this Ordinance, on any goods, wares, or merchandize imported in any one ship or vessel, on account of or consigned to one person only, or several persons jointly interested, shall not exceed the sum of one hundred pounds currency, the same shall be immediately deposited and-paid in money; and where the said amount shall exceed the sura of one hundred pounds currency, the same may, at the option of the proprietor or proprietors, or his, her, or their agent or agents, be immediately deposited and paid in money, or secured to be paid by bond, as aforesaid, on the first day of January then next, if the bond shall be dated before the first day of September in any year, and on the first day of May then next, if the bond shall be dated after such first day of September; provided always, that no person or persons 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 discharged.

XXII. And be it further Ordained and Enacted by the authority aforesaid, that the person or persons who shall give any such bond, as aforesaid, for the payment of any duties under this Ordinance, shall subscribe the following declaration, which shall be entered at the foot thereof:—"I (or we) declare that the goods, wares, and merchandize for the payment of the duties on which the bond above written is given, and all of them, were imported into this Province, for, and on account of \_\_\_\_\_ alone, and of no other person or persons whomsoever, and that no part thereof, or any invoice of any part hath been transferred to the said \_\_\_\_\_ in order that the payment of the duties thereon, in ready money, might be avoided, but that the said \_\_\_\_\_ (am, is, or are,) truly entitled to the credit given in the said bond, according to the true intent and meaning of an Ordinance, intituled, 'An Ordinance to suspend in part certain Acts therein mentioned, and to consolidate the laws relating to duties levied under the authority of the Provincial Legislature,' and this declaration is true,"

XXIII. And be it further Ordained and Enacted by the authority aforesaid, that the said duties and rates imposed by this Ordinance shall be deemed, and are hereby declared to be,

current money of this Province, payable at and after the rate of five shillings to the Spanish dollar, or in silver or gold coin, as nominally proportioned thereunto according to the laws of this Province, Enacted or to be Enacted; and the said duties shall be levied, collected, paid and recovered in the same manner and form, and in the same Courts, and by such rates, ways and means, and under such penalties and forfeitures as any other duties payable to Her Majesty, upon any goods imported into this Province, under any Act or Acts of the Parliament of Great Britain, hitherto Enacted, as fully and effectually, to all intents and purposes, as if the several clauses, powers, directions penalties and forfeitures relating thereto, were herein repeated and re-enacted; and that all monies that shall arise by the said duties, shall be paid by the Collector of Her Majesty's Customs, into the hands of the Receiver General of this Province, for the time being, and shall remain in his hands for the public uses of the Province.

XXIV. And be it further Ordained and Enacted by the authority aforesaid, that all such monies as are paid as aforesaid, to the Receiver General of this Province, shall be by him paid, in discharge of such warrant or warrants as shall, from time to time, be issued by the Governor, Lieutenant Governor, or person administering the Government of this Province, for the time being, and not otherwise, 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.

XXV. Provided always, and be it further Ordained and Enacted by the authority aforesaid, that the proportion of the monies arising from the duties levied under this Ordinance, to be paid to and for the use of the Province of Upper Canada, shall be in all respects the same, and shall be awarded and paid in the same manner as if such duties had been levied under the authority of the Acts hereby suspended, or any of them.

XXVI. And be it further Ordained and Enacted by the authority aforesaid, that an account of all the monies which shall arise by the aforesaid rates and duties, shall be made up quarterly by the Collector or Collectors of the Customs, and signed by them, and sworn to by the Collectors of the Customs for the Ports of Quebec and Montreal respectively, before one of the Justices of the Courts of King's Bench, and by the Collectors at any other place, before any Justice of the Peace for the District, 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, without any deduction, excepting all such sum or sums of money as shall have been paid by the Collector for the drawback on salt and the allowances on the exportation of salted beef, pork, and fish, and excepting also such sum or sums of money, as shall have been repaid or returned by him for duties on goods, wares, and merchandizes, which shall have been lost, destroyed, or damaged before landing, as aforesaid; and there shall also be made up, quarterly, an account of the incidents incurred, and the same shall be sworn to by the said Collectors in the manner before directed, 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.

XXVII. And be it further Ordained and Enacted by the authority aforesaid, that each and every Act of the Legislature of this Province 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 hereof, shall be and are extended to the duties hereby imposed, and the officers employed in collecting the same.

XXVIII. And be it further Ordained and Enacted by the authority aforesaid, that if any declaration required by this Ordinance 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 one hundred pounds currency.

XXIX. And be it further Ordained and Enacted by the authority aforesaid, that the penalties and forfeitures by this Ordinance imposed, shall and may be sued for in any of Her Majesty's Courts of Record, or in any Court of Admiralty or Vice Admiralty, having jurisdiction in this Province; and the same shall and may be recovered and divided in the same manner and form, and by the same rules and regulations, in all respects, as other penalties or forfeitures, for offences against the laws relating to the Customs and Trade of Her Majesty's Colonies in America, may, by any Act or Acts of Parliament now in force, be sued for, prosecuted, recovered, and divided.

XXX. And be it further Ordained and Enacted by the authority aforesaid, that any person or persons who shall be convicted of wilfully taking a false oath, in any of the cases in which an oath is required to be taken by virtue of this Ordinance, shall be liable to the pains and penalties to which, bylaw, persons are liable for wilful and corrupt perjury.

XXXI. And be it further Ordained and Enacted by the authority aforesaid, that if any action or suit shall be brought or commenced against any person or persons for any matter or thing by him or them done or executed by virtue of and in pursuance of this Ordinance, notice of such action or suit shall be given to such person, conformably to the seventieth section of the Act of the Parliament of the United Kingdom, intituled, "An Act to regulate the Trade of the British Possessions abroad," passed in the third and fourth years of the Reign of King William the Fourth, and that such action or suit shall be commenced within three months after the matter or thing done, and not afterwards, and the defendant or defendants, in such action or suit, shall and may plead the general issue, and give this Ordinance and the special matter in evidence at any trial to be had thereon, and that the same was done in pursuance of and under the authority of this Ordinance; and if afterwards judgment shall be given for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or shall discontinue his, her, or their action, or prosecution, after the defendant or defendants shall have appeared, then such defendant or defendants shall and may recover

treble costs, and have the like remedy for the same, as any defendant or defendants hath or have to recover costs in other cases at law.

XXXII. And be it further Ordained and Enacted by the authority aforesaid, that this Ordinance shall have no force or effect, until after a copy thereof has been transmitted to the Governor, Lieutenant Governor, or person administering the Government of the Province of Upper Canada, conformably to a certain Act of the Parliament of the United Kingdom of Great Britain and Ireland, intituled, "An Act to regulate the trade of the Provinces of Lower and Upper Canada, and for other purposes relating to the said Provinces," and that the concurrence of the Legislative Council and Assembly of Upper Canada shall have been obtained, and shall have been signified to the Governor, Lieutenant Governor, or person administering the Government of this Province, as provided by the said Act, and by him proclaimed therein.

J. COLBORNE.

Ordained and Enacted by the authority aforesaid, and passed in Special Council, under the Great Seal of the Province, at the Government House, in the City of Montreal, the Nineteenth day of March, in the second year of the Reign of Our Sovereign Lady Victoria, by the Grace of God, of Great Britain and Ireland, Queen, Defender of the Faith, and so forth, and in the year of Our Lord, one thousand eight hundred and thirty-nine.

By His Excellency's Command,  
W. B. LINDSAY,  
Clerk Special Council.