

*Acts of the Imperial Parliament*, annexed to the statutes of Upper Canada. York: Robert Stanton, 1827.

7 George IV – Chapter 48

**An Act to alter and amend the several Laws relating to the Customs. (26th May, 1826.)**

XLIII. And Whereas another Act was passed in the last Session of Parliament, intituled, “An Act to regulate the Trade of the British Possessions Abroad;” and it is expedient to alter and amend the same in manner hereinafter provided: And whereas by the said Act certain Goods are prohibited to be imported into any Port or Place in the British Possessions in America, except into some of the Ports in such Possessions called Free Ports, and enumerated or described in a Table contained in such Act; be it therefore enacted, That if any Goods shall be imported into any Port or Place in the said Possessions contrary to such Prohibition, such Goods shall be forfeited.

XLIV. And be it further enacted, That Rum or other Spirits, the Produce of any British Possession in South America or the West Indies, when imported from any British Possession in America into Canada; shall not be deemed to be Foreign, nor be charged with duty as such; and that the Duty of Sixpence the Gallon, imposed by the said Act to regulate the Trade of the British Possessions Abroad, upon such Rum or other Spirits, when imported into Canada from the United Kingdom, shall be payable over and above any Duty thereon there payable under any Colonial Law, any thing in the said Act or this Act to the contrary notwithstanding.

XLV. And be it further enacted, That all Masts, Timber, and Ashes brought by Land or Inland Navigation into Canada, and duly shipped and exported from thence, shall, upon Importation into the United Kingdom, be deemed to be and be imported as the Produce of some British Possession; and that it shall be lawful to bring into Canada, by Land or inland Navigation, any Beef or Pork, to be there warehoused for the purpose only of being exported to Newfoundland: Provided always, that Security shall be given to the satisfaction of the Commissioners of His Majesty’s Customs, upon the first entry of such Beef and Pork, that the same shall be duly conveyed to and warehoused in some warehousing Port, to be from thence exported direct to Newfoundland.

XLVI. And be it further enacted, That Wheat Flour which shall have been warehoused at any free warehousing Port in the British Possessions in North America, and which shall be imported direct from the warehouse at such Port into any British Possession in the West Indies or in South America, shall upon such Importation be liable only to a Duty of One Shilling for every Barrel of such Flour, instead of the Duty of Five Shillings, now payable on the same under the said Act for regulating the Trade of the British Possessions abroad.