

Acts of the Imperial Parliament, annexed to the statutes of Upper Canada. York: Robert Stanton, 1828.

7 & 8 George IV – Chapter A

Certain Clauses of an Act passed in the United Parliament of Great Britain and Ireland, intituled, “An Act to amend the Laws relating to the Customs.” (2d July, 1827.)

XXVII. And be it further enacted, That no Goods shall, upon Importation into any of the British Possessions in America, be deemed to be of the Growth, Production, or Manufacture of the United Kingdom, or of any British Possession in America, unless imported from the United Kingdom, or from some British Possession in America.

XXVIII. And be it further enacted, That so much of the said last-mentioned Act as prohibits the importing or bringing into any of the British Possessions in America, of Beef, Pork, or Cocoa Nuts, and also so much of the said act as prohibits the importation of Coffee, Sugar, Molasses, or Rum, into any of the Free Warehousing Ports in any of the said Possessions, for the purpose of being Warehoused for Exportation only, shall be and the same is hereby repealed.

XXIX. And be it further enacted, That instead of the Duties imposed by the said last-mentioned Act, and set forth in a Table therein Contained, denominated, “Table of Duties,” the several Duties set forth in Figures in the Table, herein-after contained, and denominated, “Table of New Duties, 1827,” shall, in respect of such Goods as are therein-mentioned, be raised, levied, collected, and paid unto His Majesty, in like manner as if such Duties had been imposed in the said last-mentioned Act, and had been set forth in the said Table therein contained.

TABLE OF NEW DUTIES, 1827

Silk Manufactures, for every £100 of the Value	£	30	0	0
Cotton Manufactures, for ever £100 of the Value		20	0	0
Salted Beef and Salted Pork, except into Newfoundland, and all salted Beed and salted Pork imported from Newfoundland, whether Foreign Productions or not - the cwt.		0	12	0
Spirits not otherwise charged with Duty, for every Gallon		0	1	0

XXX. And be it further enacted, That Spirits the Produce of any of the British Possessions in South America or the West Indies, imported into any of the British Possessions in North America, from some other British Possession in North America, shall not be subject to any higher Duty than would have been payable if such Spirits had been imported from some British Possession in South America or the West Indies; and that the Wine in Casks imported into the British Possessions in North America, from Gibraltar or Malta, shall not be subject to any higher Duty than would have been payable if such Wine had been imported from the United Kingdom; and that Wine in Bottles, having been bottled in

the United Kingdom, imported into any of the British Possessions in America, from the United Kingdom, shall not be subject to any higher Duty than would have been payable if such Wine had been imported in Casks; and that no Duty shall be charged upon the Bottles containing such Wine.

XXXII. And be it further enacted, That all Masts, Timber, Staves, Wood Hoops, Shingles, Lathwood, and Cordwood for Fuel, imported from the Canadas into any other British Possession in America, or into the United Kingdom, shall be deemed to be the Produce of the Canadas; and that Wood of all sorts which shall have been Warehoused at any Warehousing Port in any of the British Possessions in North America, and exported from the Warehouse, shall upon Importation into any other British Possession in America be subject only to One-fourth part of such Duty as would otherwise be charged thereon.

XXXIII. And be it further enacted, That Masts, Timber, Staves, Wood Hoops, Shingles, Lathwood, Cordwood for Fuel, Raw Hides, Tallow, Ashes, Fresh Meat, Fresh Fish, and Horses, Carriages, an Equipages of Travellers, being brought by Lan or Inland Navigation into the British Possessions in America, shall be so brought Duty-free.

XXXIV. Provided always, and be it enacted and declared, That no Exemption from Duty in any of the British Possessions Abroad, contained in any Act of Parliament, does or shall extend to any Duty not imposed by Act of Parliament, unless and so far only as any other Duty is or shall be expressly mentioned in such Exemption.

XXXV. And whereas it is expedient to appoint the Ports of Kingston and Montreal in the Canadas, to be Warehousing Ports for the Warehousing of Goods in certain Cases; be it therefore enacted, That the said Ports of Kingston and Montreal shall be and are hereby appointed Warehousing Ports for the Warehousing of Goods brought by Land or Inland Navigation, and of Goods imported by Sea in British Ships, in like manner as if the said Ports had been so appointed by the said last-mentioned Act.

XXXVI. And be it further enacted, That upon the arrival of any Goods at any Frontier Port in the Canadas, such Goods may be entered with the proper Officer of the Customs at such Port, to be Warehoused at some Warehousing Port in the Canadas, and may be delivered by such Officer to be passed on to such Warehousing Port, under Bond, to the Satisfaction of such Officer, for the due arrival and Warehousing of such Goods at such Port.

XXXVII. And be it further enacted, That Goods Warehoused at any Warehousing Port in any of the British Possessions in America, being first duly entered, may be delivered under the Authority of the proper Officer of the Customs without Payment of any Duty, except for any deficiency thereof, for the purpose of Removal to another Warehousing Port in the same Possession, under Bond, to the Satisfaction of such Officer, for the due arrival and Re-warehousing of such Goods at such other Port.

XXXVIII. And be it further enacted, That if any Goods which are prohibited to be Imported into any Port or Place in the British Possessions in America, shall be Imported, contrary to such Prohibition, in any Ship or Vessel, which is of less burthen than Seventy Tons, such Ship or Vessel shall be forfeited;

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and that the Tonnage of such Ship or Vessel shall be ascertained in the same manner as the Tonnage of British Registered Ships is ascertained.