

Laws of His Majesty's Province of Upper Canada, passed in the year 1832. York: Robert Stanton, 1832.

1 & 2 William IV – Chapter 23

An Act to amend an Act of the Fourteenth Year of His Majesty King George the Third, for establishing a Fund towards defraying the charges of the Administration of Justice, and support of the Civil Government within the Province of Quebec in America. 22nd September, 1831.

Whereas by an Act passed in the fourteenth Year of the Reign of His late Majesty King George the Third, entitled, "*An Act to establish a Fund towards further defraying the charges of the Administration of Justice and support of the Civil Government within the Province of Quebec in America,*" it was amongst other things enacted, that from and after the fifth day of April one thousand seven hundred and seventy-five, there should be raised, levied, collected, and paid unto His said late Majesty, His Heirs and Successors, for and upon the respective Goods thereafter mentioned which should be imported and brought into any part of the said Province, over and above all other duties then payable in the said Province by any Act or Acts of Parliament, the several rates and duties therein mentioned, (that is to say):—

For every Gallon of Brandy or other Spirits, of the Manufacture of Great Britain; Three Pence.

For every Gallon of Rum or other Spirits, which should be imported or brought from any of His Majesty's Sugar Colonies in the West Indies; Six Pence.

For every Gallon of Rum or other Spirits, which should be imported or brought from any other of His Majesty's Colonies or Dominions in America; Nine Pence.

For every Gallon of Foreign Brandy, or other Spirits of Foreign Manufacture, imported or brought from Great Britain; One Shilling.

For every Gallon of Rum or Spirits, of the produce or manufacture of any of the Colonies or Plantations in America, not in the possession or under the Dominion of His Majesty, imported from any other place except Great Britain; One Shilling.

For every Gallon of Molasses and Syrups, which should be imported or brought into the said Province in Ships or Vessels belonging to His Majesty's Subjects in Great Britain or Ireland, or to His Majesty's Subjects in the said Province; Three Pence.

For every Gallon of Molasses and Syrups, which should be imported or brought into the said Province in any other Ships or Vessels in which the same might be legally imported; Six Pence.

And after those rates for any greater or less quantity of such goods respectively; and it was thereby further enacted, that all the monies that should arise by the said Duties, (except the necessary charges of raising, collecting, levying, recovering, answering, paying, and accounting for

the same,) should be paid by the Collector of His Majesty's Customs into the hands of His Majesty's Receiver General in the said Province for the time being, and should be applied in the first place in making a more certain and adequate provision towards defraying the expenses of the Administration of Justice and of the support of the Civil Government in the said Province; and that the Lord High Treasurer, or the Commissioners of His Majesty's Treasury, or any three or more of them, for the time being, should be and they were thereby empowered from time to time, by any Warrant or Warrants under his or their hand or hands, to cause such money to be applied, out of the said produce of the said Duties, towards defraying the said expenses: and it was thereby enacted, that the residue of the said Duties should remain and be reserved in the hands of the said Receiver General for the future disposition of Parliament.—And whereas the said Province of Quebec hath, since the enactment of the said Act been divided into the two Provinces of Upper Canada and Lower Canada: And whereas it is expedient to make further provision for the appropriation of the Duties raised, levied, and collected under the said Act; Be it therefore enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That it shall and may be lawful for the Legislative Councils and Assemblies of the said Provinces of Upper and Lower Canada, respectively, by any Acts to be by them from time to time passed, and assented to by His Majesty, His Heirs and Successors, or on His or their behalf, to appropriate, in such and to such purposes as to them respectively shall seem meet, all the monies that shall hereafter arise by or be produced from the said Duties, except so much of such monies as shall be necessarily defrayed for the charges of raising, collecting, levying, recovering, answering, paying and accounting for the same.