

AN ACT for repealing certain Acts granting Rates and Duties to His Majesty, and for granting new and additional Duties in lieu hereof, and for appropriating the same towards defraying the expences of the administration of Justice and support of the Civil Government, within this Province; and for other purposes therein mentioned.

[3d. JUNY, 1799.]

Preamble.
Act of the Parliament of Great Britain 14th Geo. III. Cap. 88. and Provincial Acts 33 & 35 Geo. III. Cap. 8 & 9 recited.

That as soon as the Parliament repeals so much of the Act 14th Geo. III. as relates to certain rates and duties payable in this Province and also Act 28. Geo. III. The Provincial Acts of 33- & 35- Geo. III. to cease and be repealed.

Not to free any Person from the payment of Arrears on account of Rates & Duties or from

WHEREAS the raising and collecting of the Rates and Duties imposed on Goods imported or brought into this Province, by an Act of the Parliament of Great Britain, of the fourteenth Year of the Reign of His present Majesty, chapter eighty eight, and by two Acts of the Legislature of this Province, of the thirty third year, chapter eight, and of the thirty fifth Year, chapter ninth, of His present Majesty, would be simplified, the Revenue benefited, and Commerce promoted, by consolidating and bringing the said Rates and Duties into one Law, Be it therefore 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 Lower 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And it is hereby enacted by the authority of the same, that as soon as the Parliament of Great Britain, shall have repealed so much of an Act passed in the fourteenth year of the Reign of His present Majesty, intituled, "*An Act to establish a Fund towards further defraying the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,*" as relates to the payment of Rates and Duties, on Goods imported or brought into this Province, and to the duty on Licences, for keeping a House or any other place of public entertainment, or for the retailing Wine, Brandy, Rum or any other spirituous Liquors within the same; and shall also have repealed an Act of the said Parliament, passed in the twenty eighth Year of the Reign of His present Majesty intituled, "*An Act to allow the importation of Rum or other Spirits from His Majesty's Colonies or Plantations in the West-Indies, into the Province of Quebec, without payment of Duty under certain Conditions and Restrictions,*" and that the repeal of the said Acts, shall have been signified and made known, by Proclamation of the Governor, Lieutenant Governor or Person administering the Government of this Province for the time being, then and in such case, an Act of the Legislature of this Province, passed in the thirty third year of the Reign of His present Majesty, intituled, "*An Act to establish a fund for paying the salaries of the Officers of the Legislative Council and Assembly and for defraying the contingent expences thereof,*" and another Act of the said Legislature passed in the thirty fifth year of the Reign of His present Majesty, intituled, "*An Act for granting to His Majesty, additional and new duties on certain Goods, Wares and Merchandises, and for appropriating the same towards further defraying the charges of the administration of Justice and support of the Civil Government, within this Province, and for other purposes therein mentioned,*" shall cease and determine, and the said Acts shall be and they are hereby repealed. Provided always, that nothing in this Act contained, shall extend, or be construed to extend, to free any Person or Persons, from the payment of any Arrears, which he, she or they may owe, for and on account of Rates and Duties, or from any Fines, Penalties or Forfeitures, which any Person or Persons, shall or may have

any Fines, or Penalties incurred under both or either of the said Acts, until this Act is in force.

have incurred under both or either of the said Acts, on or before the time when this Act shall have force and effect in this Province, but the same shall and may be levied and recovered as by the said Acts is directed, any thing herein contained to the contrary notwithstanding.

In lieu of the rates and duties &c. payable under Acts above mentioned, and for raising a sum equivalent to the duties under Provincial Acts 33 & 35 Geo. III. new duties substituted.

II. And whereas it is just and necessary that other Rates and Duties should be granted to Your Majesty, for and in lieu of the several Rates and Duties which by the repeal of the Acts above mentioned, will cease to be raised, levied, collected and paid, We Your Majesty's most dutiful and loyal Subjects, the Representatives of Your People of Lower Canada, in Provincial Parliament assembled, for the purpose of raising a sum, equivalent to the Rates and Duties payable on Goods imported or brought into this Province, by the aforesaid Act of the Parliament of Great Britain, passed in the fourteenth year of the Reign of Your Majesty, and to the Duty on Licences for keeping a House or other place of Public entertainment, or for the retailing Wine, Brandy, Rum or any other Spirituous Liquors within the same, and for the further purpose of raising a sum equivalent to the Rates and Duties payable by the aforesaid Acts of the Legislature of this Province, passed in the thirty third and thirty fifth Years of the Reign of Your Majesty, have freely and voluntarily resolved to give and grant to Your Majesty, the several new Rates and Duties herein after mentioned, and therefore we most humbly beseech Your Majesty, that it may be enacted and be it enacted by the authority aforesaid, that from and after the repeal of such part of the aforesaid Act of the fourteenth Year of the Reign of His present Majesty, as relates to Rates and Duties payable on Goods imported or brought into this Province, and on Licences for keeping a House or other place of Public entertainment or for the retailing Wine, Brandy, Rum or any other Spirituous Liquors within the same; and also, the repeal of the aforesaid Act of the twenty eighth Year of the Reign of His present Majesty, and that the repeal of the said Acts shall have been signified and made known by Proclamation of the Governor, Lieutenant Governor or Person administering the Government for the time being, there shall be raised, levied, collected and paid to and for the use of His Majesty, his Heirs and Successors, for and upon the Goods, Wares and Merchandises herein after mentioned, which shall be imported or brought into this Province from any place or places from which the same may be lawfully imported or brought, the several Rates and Duties following; that is to say: I. For every Gallon, Wine measure, of Foreign Brandy, Rum or other Spirits of Foreign Manufacture, one shilling and four pence. II. For every Gallon (like measure) of Rum of the produce or manufacture of any of His Majesty's Colonies in the West Indies or North America, eight pence. III. For every Gallon (like measure) of Syrops and Molasses, four pence. IV. For every Gallon (like measure) of Brandy or other Spirits of the Manufacture of Great Britain or Ireland, four pence. V. For every Gallon (like measure) of Madeira wine, six pence. VI. For every Gallon (like measure) of all other wines, three pence. VII. For every Minot of Salt, four pence. VIII. For every Pound (avoir du poids weight) of loaf or lump sugar, one penny. IX. For every Pound (like weight) of Mulcovado sugar, one half penny. X. For every Pound (like weight) of leaf tobacco, two pence. XI. For every Pound (like weight) of Coffee, two pence. XII. For every pound (like weight) of Bohea tea, two pence. XIII. For every Pound (like weight) of Sou-chong and all other Black teas, four pence. XIV. For every Pound (like weight) of Hyson Tea, six pence. XV. For every Pound (like weight) of all other Green Teas, four pence. XVI. For every Pack of playing cards, two pence. And after these Rates for any greater or lesser quantity of such Goods, Wares and Merchandises respectively.

The Duties

Salt landed below certain limits exempted from duty.

III. Provided always and it is hereby enacted, that if such salt shall be landed in any part of this Province, below the East Bank of the River Saguenay on the North shore, and the East Bank of the River of Great Mitis 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.

Goods &c. landed above certain limits and not entered at the Custom House at Quebec forfeited.

IV. And be it further enacted by the authority aforesaid, that if any Goods, Wares or Merchandises, shall be landed from any ship or vessel coming from sea, above the said limits of the East Bank of the Rivers Saguenay and Great Mitis, before the same shall be entered at the Custom House at Quebec, and if any Salt permitted by this Act to be landed as aforesaid Duty free, shall be afterwards put on board any ship, vessel, boat or other conveyance and be carried above the aforesaid limits and there re-landed without being first entered at the Custom House at Quebec, and the Duties thereon paid or secured to be paid, as herein after directed, the said Goods, Wares and Merchandises or salt, shall be forfeited to His Majesty, his Heirs and Successors and shall be sued for, recovered and divided in the same manner as other forfeitures under this Act.

Drawback allowed on certain articles.

V. And be it further enacted by the authority aforesaid, that there shall be allowed and paid by the Collector of the Customs, out of the duties which shall be by him received under this Act, a drawback of four pence for every Minot of Salt, which shall be exported from the port of Quebec, to any port or place beyond or below the limits herein before mentioned, and there shall be allowed and paid by the said Collector, 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, to any Port or place out of this Province.

Provided that the exporter observes the Rules prescribed by this Act.

VI. Provided always and it is hereby enacted, that in order to entitle the Exporter or Exporters, or his, 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 or Superior Officer 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 at the Custom House of Quebec, oath shall be made by the Exporter or Exporters, his, her or their agent, before the Collector or Comptroller of the Customs, (which oath they or either of them are hereby authorized and required to administer) that he or she verily believes, that the duty of four pence per Minot, by this Act 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 on which the said Duty had been paid.

Provided also that bond be given that the said articles shall not be re-landed in this Province,

VII. And provided also, and it is hereby enacted, 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 or Comptroller, in a sum of double the amount of such drawbacks and allowances, that such salt shall not be re-landed above the limits aforesaid, and that such salted Beef, Pork or Fish shall not be re-landed in this Province, and every such bond shall be deemed null and void, if no further action shall be had thereupon in three years from the date thereof.

Allowance of

VIII. And be it further enacted by the authority aforesaid, that from and after the

duty on manufac-
tured Tobacco in
this Province.

Provided, the
Manufacturer ob-
serves the Rules
prescribed by this
Act.

the time when this Act shall have force and effect, in this Province, there shall be allowed and paid in manner hereafter directed, on all roll or carrot Tobacco manufactured within the Cities of Quebec and Montreal and town of Three Rivers, and the respective Suburbs and Banlieues of the said Cities and Town, an allowance for, or abatement of duty of one penny half penny on the pound weight, Avoir-du-pois. Provided always, that all and every person or persons so manufacturing Tobacco, shall, from time to time, enter or cause to be entered, in a Book, or on a paper, to be for that purpose only, by him, her or them provided, the quantity of Roll or Carrot Tobacco, which shall have been by him or them completely manufactured and finished for Sale, in the course of the day preceding such entry; and every such Manufacturer or Manufacturers, shall produce the said Book or paper before His Majesty's Justices of the Peace, in the General Quarter Sessions, to be by them held in their respective Districts, in the months of April and October, in every Year, and make Oath before them, that the same is the original Book or paper, by him, her or them kept, for the purpose of entering in Conformity to the directions of this Act, the Roll or Carrot Tobacco by him, her or them manufactured; and that the different quantities of Roll or Carrot Tobacco therein entered, were *bona fide* manufactured from Leaf Tobacco, on which the duty by this Act imposed, had been paid or secured to be paid; and further, that the said Manufactured Tobacco has been sold, or is intended to be sold in such manufactured state, and has not been made or ground, nor is intended to be made or ground into snuff, by him, her or them, nor to the best of his, her or their belief by any person or persons for sale; and the said Manufacturer or Manufacturers, shall, at the same time, prove by one or more credible witness or witnesses, by him, her or them employed in the aforesaid manufacture of Tobacco, by Oath made, before the aforesaid Justices, (all which Oaths they are hereby authorized and required to administer) that the Book and paper then produced, is the original Book or paper which had been used for making the entries required by this Act, of Tobacco manufactured by such Manufacturer or Manufacturers, and that the said witness or witnesses doth or do verily believe the different entries therein made to be just and true. And the said Book or paper with the aforesaid Oaths, made before the Justices aforesaid, certified under the hands of the said Justices, or any two or more of them, being produced to and deposited with the Collector of the Customs at Quebec, the said Collector, is hereby authorized and required out of any monies in his hands, arising under this Act, to pay to the said Manufacturer or Manufacturers, his, her or their lawful Attorney, or Attornies, the amount of such allowance or abatement as aforesaid, taking an acquittance or discharge for the same.

Duties &c.
payable in the
Currency of the
Province and to
be collected &c.
in the same man-
ner as any Duties
payable to His Ma-
jesty,

IX. And be it further enacted by the authority aforesaid, that the said Rates and Duties charged and imposed by this Act, and the drawbacks and allowances thereby granted, shall be deemed and are hereby declared to be Current money of this Province, and shall be collected, recovered and paid at the rate of five shillings the Spanish Milled Dollar, or in other Silver or Gold Coin at the rates fixed and established by the Laws of this Province, enacted or that shall be enacted for that purpose; and shall be raised, levied, collected, recovered and paid, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, except in such cases where any alteration is made by this Act, as any other duties payable to His Majesty, upon Goods imported into any British Colony or Plantation in America, are raised, levied, collected, paid and recovered by any Act or Acts of Parliament, now in force, as fully and effectually, to all intents and purposes as if the several Clauses,

Powers, Directions, penalties and forfeitures relating thereto, were particularly repeated and again enacted in the body of this present Act;

Fines and Penalties how recoverable.

X. And be it further enacted by the authority aforesaid, that the said penalties and forfeitures by this Act inflicted, shall and may be sued for, in any of His 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 and forfeitures for offences against the Laws relating to the Customs and Trade of His Majesty's Colonies in America, may, by any Act or Acts of Parliament, now in force, be sued for, prosecuted, recovered and divided.

Deduction of weight allowed on certain articles.

Allowance for leakage.
Allowance for waste of articles by weight.

Provided that where the original invoice is produced, the tare to be deducted from the gross weight instead of the allowance for the Tare of Packages.

Duties on goods &c. to be paid to the Collector of Quebec.

In what manner.

XI. And be it further 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 the aforesaid Duties by weight as follows, videlicet: On Coffee in bags or bales, three pounds on every hundred pounds; Coffee in casks twelve pounds on every hundred pounds: On Muscovado and clayed sugar, in casks or boxes, twelve pounds on every hundred pounds; on Loaf and 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 the aforesaid Duties 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 Gauge or net weight or measure of the said Goods respectively; at the time of their being landed. Provided always, that where the original Invoice of any of the aforesaid Articles, shall be produced and sworn to, by the Importer or Importers, Consignee or Consignees or his, her or their Agent, (which Oath the Collector, or in his absence, the Comptroller of the Customs, is hereby authorized and empowered to administer,) it shall, in such case, be lawful to deduct the tare or tares, according to such Invoice, from the real Gross weight of such goods, respectively, instead of deducting the aforesaid allowances for tare of packages.

XII. And be it further enacted by the authority aforesaid, that before the unloading of any Goods, Wares or Merchandises, on which any Rates and Duties are by this Act or any other Act of this Legislature imposed, the said Rates and Duties shall be paid or secured to be paid; to the Collector of the Customs of the Port of Quebec, in manner following, that is to say, where the amount of the Duties on Goods, Wares and Merchandises imported in any ship or vessel, on account of or Consigned to one person only, or several persons jointly interested, shall not exceed twenty pounds currency, the same shall be immediately deposited in money, and where the said amount, shall exceed the sum of twenty 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 His Majesty, his Heirs and Successors, payable to the said Collector of the Customs, for the time being, with Condition for the payment of so much as such duties shall be found to amount unto, (when the same shall be ascertained by the return or Certificate of the proper Officer, who shall Gauge, weigh, measure or tell the said Goods, Wares and Merchandises so subject to the payment of Duties;) in four months from the date of such bond, if the same

same shall be dated on or before the first day of October, or if dated after the first day of October, then with condition for the payment thereof as aforesaid, on the first day of March 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 Gauge, weigh, measure or tell such Goods, Wares or Merchandises whereon the Duties 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 Gauge, weight, measurement or Tale; and the Duties shall be calculated agreeable to such Return or Certificate, the allowances for leakage, waste and tare, as herein before enacted, being first respectively deducted, and the amount thereof, shall then be indorsed by the Collector on the bond so given for such duties, which indorsation shall Cancel and make void the surplus of such bond, and if the Duties shall 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 be immediately paid to the Collector accordingly.

No person allowed a future credit till bond, &c be discharged.

XIII. Provided always and it is hereby enacted, 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.

Duties to be returned in certain cases.

XIV. And be it further enacted by the authority aforesaid, that when any ship or vessel shall be entered at the Custom House at Queb-c, on board of which there shall be any Goods, Wares and Merchandises subject to duty by this or any other Act or Acts of the Legislature of this Province, and on which the duties shall have been paid, deposited or secured to be paid, and that thereafter the said Goods, Wares or Merchandises shall be lost or destroyed before the same shall be landed from such ship or vessel, or from any vessel or craft employed to deliver or lighten such ship or vessel, either at Quebec or in 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 authorised and required to administer, that such Goods, Wares or Merchandises, 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 shall 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.

Bond, when due, to be put in suit.

XV. And be it further enacted by the authority aforesaid, that where any Bond for the payment of Rates and Duties, shall not be satisfied on the day it shall become due, the Collector shall forthwith cause a prosecution to be commenced for the recovery of the money due thereon, by Action or Suit at Law, in any of His Majesty's Courts of King's Bench of this Province.

An abatement of duty allowed on damaged goods.

XVI. And be it further enacted by the authority aforesaid, that if any Goods, Wares or Merchandises on which Duties are payable by this Act, and which shall be imported into this Province after the time when this Act shall have force and effect therein

therein, shall receive any damage by Salt water or otherwise, during the course of the Voyage, after such Goods, Wares or Merchandises 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 Merchandises, the two principal Officers of the Customs, at the place where the same shall be landed, if there are two, otherwise the principal Officer, shall have power to choose three indifferent Merchants, experienced in the value of such Goods, Wares and Merchandises, who, or any two of whom, 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 and Merchandises 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 Act, and thereupon the principal Officers of His Majesty's Customs, at Quebec, 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 been actually paid for the same.

The Collector to make up his accounts quarterly.

XVII. And be it further enacted by the authority aforesaid, that an account of all the monies which shall have been received, or shall be due and owing by Bond, executed as aforesaid, on account of the Rates and Duties payable under and by virtue of this Act, shall be made up, quarterly, by the Collector of the Customs and comptroller by the Comptroller thereof, and signed by both of them, and sworn to by the Collector before the Governor, Lieutenant Governor or person administering the Government, and to him delivered the first quarter of every year, commencing on and from the first day of March: And all such monies, shall be paid, at the end of every quarter, into the hands of His Majesty's Receiver General of this Province, without deduction, excepting only such sum or sums as shall have been paid by the Collector, for the drawbacks 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 by him repaid or repaid or returned for Duties, on Goods, Wares or Merchandises, which shall have been lost, destroyed or damaged before the same were landed: and also such sum or sums of money, as shall have been paid for allowance or abatement of duty, on Tobacco manufactured in this Province as herein before directed: And there shall also be made up, quarterly, an account of the Incidents incurred, and the same shall be signed, by the Collector and Comptroller and sworn to by the said Collector, in manner before directed, which account shall also be delivered to the Governor, Lieutenant Governor or Person administering the Government, and being by him approved in His Majesty's Executive Council, a Warrant shall issue, directed to the Receiver General, for the payment thereof to the said Collector.

On the repeal of certain duties payable under Act 14. Geo. III. new duty granted.

XVIII. And be it further enacted by the authority aforesaid, that for and in lieu of the duty, on Licences for keeping a House or other place of public entertainment, or for retailing Wine, Brandy, Rum or any other Spirituous Liquors within this Province, payable by the aforesaid Act, of the fourteenth year of the Reign of His present Majesty, and after so much of the said Act as relates to the said duty shall have been repealed, and the repeal thereof signified and made known as aforesaid, there shall be levied, collected and paid, into and for the use of His Majesty, His Heirs and Successors, by every Person or Persons, who shall take out a Licence for keeping a House

or other place of public entertainment, or for retailing Wine, Brandy, Rum or any other Spirituous Liquors within this Province, in a less quantity, than three Gallons, at one time, the sum of two pounds, current money of this Province, over and above the duty now payable by him, her or them, for such Licence, by an Act of the Legislature of this Province, passed in the thirty fifth year of the Reign of His present Majesty, intitled, "*An Act for granting to His Majesty, Duties on Licences to Hawkers, Pedlars and petty Chapmen, and for regulating their Trade; and for granting additional duties on Licences, to Persons for keeping Houses of Public entertainment or for retailing Wine, Brandy, Rum or other Spirituous Liquors in this Province, and regulating the same, and for repealing the Act or Ordinance therein mentioned.*"

Act 35. Geo. III. Cap. 8.

The duty under this Act to be collected and paid in the same manner and form as under Act 35. Geo. III. Cap. 8.

XIX. And be it further enacted by the authority aforesaid, that the said Duty on Licences granted by this Act, shall and may be levied, collected, paid and recovered in the same manner and form, and by such rules, ways and means, and under such Penalties and Forfeitures, as the duty on Licences, for keeping a House or any other place of public entertainment, or for retailing Wine, Brandy, Rum or other Spirituous Liquors within this Province, in a less quantity, than three Gallons, at one time, is levied, collected, paid and recovered under the said Act of the thirty fifth year of the Reign of His present Majesty, Chapter eight.

Licences under Act 14. Geo. III. Cap. 88. to be valid for the time specified without paying the additional sum for the same, tho' the Act be repealed.

Duties granted by this Act and under Act 35. Geo. III. Cap. 8. and also the fines &c. that may be incurred, to be paid to the Receiver General to constitute a Fund, to be called the General Fund of the Province.

XX. Provided always and be it further enacted, that if any Person or Persons, shall have obtained a Licence under the aforesaid Act of the fourteenth of George the Third; every such Licence, shall be good and valid, for the time specified in such Licence, without paying any additional sum for the same, notwithstanding the repeal of the said Act, any thing in this Act to the contrary notwithstanding.

XXI. And be it further enacted by the authority aforesaid, that all the Monies which shall arise, by the Rates and Duties granted by this Act, and by the duties granted by the said Act, passed in the thirty fifth Year of the Reign of His present Majesty, Chapter Eight, and further, which shall arise by such part or parts of the Fines, Penalties and Forfeitures, incurred under all or either of the said Acts, as by all or either of them, is or are directed to be paid, to and for the use of His Majesty, his Heirs and Successors: and also which shall arise, from any other Fines, Penalties or Forfeitures, that shall be incurred, levied and paid under any other Ordinance, Act or Law, now in force, or that may hereafter be in force in this Province, saving and excepting such Fines, Penalties and Forfeitures, as shall be otherwise specially directed to be applied, shall be paid into the hands of the Receiver General of this Province, and shall be carried to and constitute, a Fund; to be called, the General Fund of the Province, and the same shall be issued and applied to the purposes herein after directed.

XXII. And be it further enacted by the authority aforesaid; that from and after the time, that this Act shall have force and effect, in this Province, there shall be issued and paid, annually, out of the said General Fund, for and in lieu of the Rates and Duties payable on goods imported into this Province, and for and in lieu of the duty on Licences for keeping a House or any other place of public Entertainment, or for retailing Wine, Brandy, Rum or any other Spirituous Liquors within this Province, by the aforesaid Act of the fourteenth Year of the Reign of His present Majesty, the net sum of Four thousand six hundred and forty four pounds eight shillings current money of this Province, towards further defraying the expences of the administration of Justice, and of the support of the Civil Government in this Province: And there shall also be issued and paid, annually, out of the said General Fund, the sum of Five thousand

£4644 : 8 to be paid annually, for defraying the expences of the Administration of Justice, and support of the Civil Government.

£555 : 11 : 14
to be paid annually towards further defraying the expences of Justice, &c.

£1120 to be paid annually to the Officers of the Legislative Council and Assembly for their Salaries.

£380 to be paid annually to the servants and for the Contingent expences of both Houses.

£261 : 3 : 8½
to replace the like sum, borrowed from the Military Chest.

£68 : 10 : 4
to replace the like sum borrowed from the Military Chest, for the purchase of a Lot or Ground in the *Cul de Sac*.

£103 : 11 : 14
to replace the like sum advanced for the purchase of Standard Weights and Measures.

And further sum not exceeding £300. more for the balance, that may be owing on account of the said weight and measures.

Other sums &c. unappropriated, to be paid out of the General Fund.

The money to be paid by warrant, from the Governor.

The due application of such money, to be accounted for to His Majesty,

and five hundred and fifty five pounds, eleven shillings and one penny, one third, current money of this Province, for and in lieu of like sum granted to His Majesty, by the aforesaid Act of the thirty fifth Year of the Reign of His present Majesty, Chapter ninth, towards the further defraying the expences of the administration of Justice, and of the support of the Civil Government in this Province. And there shall also be issued and paid, annually, out of the said General Fund, to the Clerks, Clerks Assistant, Under Clerks, Serjeant at Arms, Black Rod and Mace Bearer of the Legislative Council and House of Assembly, respectively, for their salaries, a sum not exceeding one thousand, one hundred and twenty pounds, current money of this Province: and for the payment of the other servants and contingencies of the said Houses respectively, a sum, not exceeding four hundred and eighty pounds, also current money of this Province, the accounts of which shall be certified by the Speaker of the Legislative Council and of the Assembly, respectively, and approved by the Governor, Lieutenant Governor or Person administering the Government, in His Majesty's Executive Council: And there shall be charged upon and paid out of the said General Fund, the sum of two thousand and sixty one pounds, thirteen shillings and eight pence half penny, current money of this Province, in lieu of and to replace a like sum advanced from His Majesty's Military chest previous to the sixth day of January, one thousand seven hundred and ninety six, to make good, the deficiency of the several sums granted to His Majesty, by the aforesaid Acts of the thirty third, Chapter Eight, and of the thirty fifth, Chapter ninth, of the Reign of His present Majesty: and there shall be charged upon and paid out of the said General Fund, the sum of six hundred and twenty eight pounds, ten shillings and four pence, current money of this Province, advanced from His Majesty's Military Chest, to pay for a Lot or part of the Harbour or *Cul de Sac* of Quebec, on a warrant issued by the Governor, pursuant to the Address of the House of Assembly of the twenty third day of April, one thousand seven hundred and ninety five: And there shall be charged upon and paid out of the said General Fund, the sum of one hundred pounds, eleven shillings and one penny, one third, current money of the Province, advanced by the Governor on an Address of the House of Assembly of the fourth day of May, one thousand seven hundred and ninety five, towards procuring Standard weights and measures, for this Province, from England: And a further sum not exceeding three hundred pounds current money of this Province shall also be charged upon and paid out of the said General Fund, for the purpose of paying the balance that may be owing on account of said Standard Weights and Measures: and there shall also be charged upon and paid out of the said General Fund, any sum or sums of money, which by any Act or Acts of the Legislature, is or are or shall be directed to be paid out of any unappropriated monies in the hands of the Receiver General of this Province, for any purposes not herein before mentioned: and all the monies so appropriated shall be issued and paid out of the said General Fund of the Province, upon such warrant or warrants, as shall be, from time to time, issued by the Governor, Lieutenant Governor or Person administering the Government of the Province for the time being, for the purposes before mentioned, and no other, and the residue, if any there shall be, of the Monies carried to and constituting the said General Fund of the Province, which shall be paid to the Receiver General for the use of His Majesty, shall remain and be reserved in the hands of the said Receiver General, for the future disposition of the Legislature of this Province: And the due application of all such Monies, pursuant to the directions of this Act, shall be accounted for, to His Majesty, His Heirs and Successors, through the Lords Commissioners of His Majesty's Treasury, in such manner and form, as His Majesty, His Heirs and Successors shall direct.

If after 6th January 1796, until this Act is in force, the monies arising from the Rates and Duties granted by Act 33. Geo. III. Cap. 8. and Act 35 Geo. III. Cap. 8 & 9, should be deficient, such deficiency to be charged upon the General Fund: but if a surplus, the same to be carried and make a part of the General Fund.

The expences of Poor and Needy Persons and a reasonable allowance for their loss of time, to be paid out of the fines &c. that may be received.

And in case, the fines &c. are not sufficient, the same to be charged upon the General Fund.

XXIII. And be it further enacted by the authority aforesaid, that if from and after the sixth day of January, one thousand seven hundred and ninety six inclusive, until this Act shall have force and effect in this Province, the monies arising from the Rates and Duties granted to His Majesty, by the aforesaid Act of the thirty third of George the Third, Chapter eighth, and by the two aforesaid Acts of the thirty fifth of George the Third, Chapters, eighth and ninth, should fall short and be deficient, for the purposes to which said monies are by the said Acts directed to be applied, then and in that case, such deficiency if any there shall be, shall be chargeable and charged upon the said General Fund of the Province, and, if within the time aforesaid, the monies arising from the Rates and Duties by the said Acts granted, should exceed and produce a surplus, after paying and defraying the several sums of money, as by the said Acts are directed to be paid and defrayed, such surplus shall be carried to and make part, of the said General Fund of the Province.

XXIV. And whereas no Fund is hitherto provided in this Province, to defray the expences and loss of time of poor and needy persons, subpoenaed or bound by Recognizance, to give Evidence in the Courts of King's Bench and General Quarter Sessions of the Peace, touching any Felony or Misdemeanor, and it being necessary to make provision for the same, Be it further enacted by the authority aforesaid, that it shall and may be lawful for the Court, when any such person shall appear on Recognizance or Subpœna, to give evidence as aforesaid, to order the Clerks of the Crown and of the Peace, in their respective Districts, to pay from and out of the Fines, Penalties and Forfeitures, which they may or shall respectively receive, to every such poor and needy person, such sum as the Court shall think reasonable, not exceeding the Expences he or she was *bona fide* put unto, making also a reasonable allowance for his or her trouble and loss of time, which sum the Clerks of the Crown and of the Peace aforesaid, upon the production of the said order, shall respectively forthwith pay, and the same shall be allowed and sustained in the respective Accounts, of the said Clerk of the Crown or Clerk of the Peace, any Law or Usage to the contrary notwithstanding. And in case the Fines, Penalties and Forfeitures aforesaid, shall not be found sufficient for paying and defraying the expences and loss of time of poor and needy persons, appearing on Subpœna or Recognizance as aforesaid, there shall be issued and paid out of the said General Fund of the Province, such further sum to the said several Clerks for the said Districts, as shall appear to be owing and due to them respectively, after their Accounts shall have been approved, by the Governor, Lieutenant Governor or Person administering the Government for the time being, in in His Majesty's Executive Council.