

may be committed to the common Goal.

fects, whercon to levy the Penalties inflicted by this Act, or who shall not upon a return of *nulla bona*, to the Writ of distress issued immediately pay the said Penalties and Costs, or give security for payment of the same within ten days thereafter, it shall and may be lawful, for the said Justice or Justices of the Court of King's Bench, or Provincial Judge in Circuit or Justices of the Peace, before whom such person or persons shall be so convicted, as aforesaid, to commit such person or persons to the Common Goal of the District where such offence shall be committed, there to continue and remain for any time not exceeding three Months.

Limitation of Actions.

VI. Provided always and it is hereby enacted, that no Suit or Action shall be brought or commenced, against any person or persons for any penalty or forfeiture by this Act imposed, that shall not be brought within three Months, after the offence or offences respectively committed.

Monies arising under this Act, granted and to be accounted for as His Majesty may direct.

VII. And be it further enacted by the authority aforesaid, that all monies arising by this Act, are hereby granted to His Majesty and the due application thereof accordingly shall be accounted for to His Majesty, thro' the Lords Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty, his Heirs and Successors shall direct.

#### C A P. XIV.

An Act for granting to His Majesty certain new Duties on the importation into this Province, of all Manufactured Tobacco and Snuff, and for disallowing the Drawback, on Tobacco Manufactured within this Province.

( 8th April, 1801 )

Preamble.

WHEREAS the duty imposed on Tobacco, has been evaded in some cases, and is not so productive as was expected by the Legislature, for remedy thereof. Be it 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 of the Parliament of Great Britain, passed in the thirty first year of His Majesty's Reign, 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 from and after the passing of this Act, there shall be levied, raised, collected and paid, to and for the use of His Majesty, his Heirs and Successors, for and upon all manufactured Tobacco, which shall be imported or brought into this Province, from any place or places, from whence the same may be lawfully imported, the several Rates and Duties, following, that is to say:

After the passing of this Act, certain Duties to be paid to his Majesty on manufactured Tobacco imported into the Province.

The Rates.

- I. For every Pound, Avoirdupois weight of Snuff or Flour of Tobacco or Powder of Tobacco, four pence, currency.
- II. For every Pound, Avoirdupois weight of Tobacco manufactured in any other way, than into Snuff, or Flour or Powder as already recited, or that may have undergone

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:

Act 35<sup>th</sup> Geo.  
III. Cap. IX, re-  
pealed in part.

II. And be it further enacted by the authority aforesaid, that from and after the first day of June next, such part of an Act passed in the thirty fifth year of His Majesty's Reign, intituled, *An Act for granting to His Majesty, additional and new Duties on Goods, Wares and Merchandizes 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.* as relates to the allowance or abatement of Duty of one penny half penny, for every Pound Avoirdupois weight, of all Roll and Carrot Tobacco, manufactured within the Cities of *Quebec* and *Montreal*, and Town of *Three Rivers*, and the respective Suburbs and *Banlieus* of the said Cities, and Town, be, and the same is hereby repealed.

Rates and Duties raised under this Act to be levied and collected under the same Rules, &c. as are now established by Law.

III. And be it further enacted by the authority aforesaid, that the several Rates and Duties so before recited, in this Act, shall be raised, levied, collected and paid in the same manner and form, and under the same Rules and Regulations, Penalties and Forfeitures, as are by Law now established in this Province, for the levying and collecting of other Rates and Duties.

The amount of Duties so accounted for by the Collector and paid to the Receiver General.

IV. And be it further enacted by the authority aforesaid, that the amount of the aforesaid Rates and Duties, so collected and levied, together with all such Penalties and Forfeitures, as shall be incurred by virtue of this Act, shall be accounted for, and paid by the respective Collector or Collectors thereof, in same manner and form, as by Law established in this Province in regard to other Rates and Duties, to the Receiver General for the use of His Majesty, his Heirs and Successors, towards further defraying the charges of the Civil Government of this Province; and the application thereof shall be accounted for to his Majesty through the Lord Commissioners of his Majesty's Treasury, in such manner and form as his Majesty, his Heirs and Successors shall direct.