

Where the duties imposed, do not amount to more than £100, no Bond allowed but the duty to be forthwith paid to the proper officer of the Customs.

The periods fixed for the payment of monies secured by Bond, under the former Act.

VI. And be it further enacted by the authority aforesaid, that in all cases, where the Duties imposed and payable in virtue of the said Act passed in the fifty-third year of His Majesty's Reign, shall not exceed in amount the sum of One hundred pounds current money of this Province, upon one and the same importation, the Proprietor or Importer of the goods on which such duties are payable, his or her Agent or Agents shall not have the option to secure the same by Bond, but the same shall be deposited and paid forthwith after the amount thereof shall have been ascertained by the Proper Officer of the Customs, and in all other cases where a Bond, shall be taken in pursuance of the said Act, the monies secured by the said Bonds shall not be payable one half in six months, and the other half in twelve months as required by the said Act, but shall be made payable as follows, that is to say, on all entries of goods, made previous to the first day of September in each year, the Duties payable in consequence of such entries shall be made payable on the first day of January next following the time of making such entries respectively, and on all entries of goods to be made, on and subsequent to the first day of September in each year, the Duties payable in consequence of such Entries shall be made, payable on the first day of May next following the time of making such last mentioned Entries, any thing in the said Act contained to the contrary notwithstanding.

C A P. III.

AN ACT to grant new Duties to His Majesty, to supply the wants of the Province.

(25th March, 1815.)

MOST GRACIOUS SOVEREIGN,

Preamble.

WE your Majesty's most dutiful and loyal subjects, the Commons of Lower Canada in Provincial Parliament assembled, having taken into consideration the multiplied wants of the Province as well for the support of Your Majesty's Government as for the amelioration of the internal state of the Province, have freely and voluntarily resolved to grant to Your Majesty the several new and additional rates and duties herein-after set forth and in the manner and form herein-after provided. May it therefore please Your Majesty that it be enacted, and 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 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 from and after the passing of this Act, there shall be levied, levied, collected and paid for, and upon the respective Goods, Wares and Merchandises herein-after mentioned, which shall be imported

From and after the passing of this Act, certain duties granted to His Majesty.

ported or brought into any part of this Province from any place or places from whence the same may be legally imported, over and above all other duties now charged and payable thereon in this Province by an Act or Acts of the Parliament of Great Britain or of the Parliament of this Province, the several rates and duties following, that is to say, first, for every pound avoirdupois weight, of Bohea Tea, two pence; secondly, for every pound like weight of Souchong or other black Tea, four pence; thirdly for every pound like weight of Hyson Tea, six pence; fourthly for every pound like weight of all other Green Teas, four pence; fifthly for every gallon English measure of all Spirits or other strong Liquors, three pence; sixthly, for every Gallon like measure, of all Wines, three pence; seventhly, for every Gallon, like measure of all Molasses and Syrop, two pence; and after those rates for any greater or less quantity of such goods, respectively.

The rates and duties.

The Rates and duties to be raised, levied, &c. in the same manner and form and under the same Penalties, as are by Law now established.

Proprietors &c. of Goods, Wares and Merchandize to deposit the amount of the duties in money or secure the same by Bonds.

II. And be it further enacted by the authority aforesaid, that the several Rates and Duties herein before recited, 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 similar Rates and Duties, making the same allowances for leakage or waste of articles subject to the aforesaid Duties, by weight. Provided always, that the proprietor or proprietors or his, her or their Agent or Agents, of any Goods, Wares or Merchandises, imported in any Ship or Vessel, on which any Rates and Duties are by this Act imposed, may at his or their option immediately deposit the money or secure the same to be paid by Bond to His Majesty, his Heirs. and Successors, payable to the 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 eight Months from the date of such bond, if the same shall be dated on or before the first day of September, or if dated after the first day of September, then with condition for the payment thereof, as aforesaid, on the first day of May following, which bond shall be executed by the proprietor or proprietors, or his, her or their Agent or Agents, they giving at the same time one or more securities to the satisfaction of the Collector aforesaid, for the payment of the said Duties, as herein before specified, or depositing in the hands of the said Collector, such quantity of the said effects and Merchandises to the satisfaction of the said Collector as shall suffice for securing the payment of the said Duties, at the time that such bond entered into, as aforesaid shall, become due.

Goods sold at auction subject to Duty.

III. And be it further enacted by the authority aforesaid, that all Goods, Wares, Merchandises and effects whatsoever which shall or may at any time or times, from and after six weeks after the passing of this Act, be put up to sale at any Public Auction or Outcry, within this Province, by any Auctioneer or Auctioneers, or by any person whomsoever duly qualified and licenced, as by this Act is hereafter prescribed

prescribed and directed, shall be struck off to the highest bidder, shall be and hereby are declared to be subject to a Duty of two pounds, ten shillings for every hundred pounds of the value or price at which the same shall be sold as aforesaid, and at and after the same Rate, for every greater and less sum, to be paid by such person or persons who shall so sell and dispose of the same.

No Persons, except those licenced, under this Act, to sell Goods at Auction.

Secretary of the Province to grant Licences to Auctioneers.

IV. And be it further enacted by the authority aforesaid, that no person or persons whomsoever, other than the persons authorized and licenced, in the manner herein-after prescribed, shall, from and after the passing of this Act, sell, dispose of, or expose to sale at Public Auction, or outcry within this Province, any Goods, Wares, Merchandises or other effects whatsoever, and that it shall and may be lawful to and for the Secretary of the Province of Lower Canada, and he is hereby required by Licence under his hand and seal, to authorize and empower such person or persons, being subjects of His Majesty, as shall or may apply for the same (qualified as in and by this Act is herein-after required) to act as Auctioneer or Auctioneers within this Province, which Licence shall be in force during the continuation of this Act.

Licences to be granted, under certain conditions.

V. And be it further enacted by the authority aforesaid, that no Licence shall be granted to any person or persons in the manner herein before mentioned, until such person or persons, shall have entered into recognizance to our Sovereign Lord the King, with two good and sufficient sureties before the said Secretary of the Province, or before such person or persons by him duly authorized to that purpose, in the sum of one hundred pounds, lawful money of this Province of Lower Canada, with condition for the payment of the Duty herein-before mentioned, to the Receiver General of this Province for the time being, or to some person duly authorized by him for that purpose in the manner herein directed, and also, that the person or persons so licenced as Auctioneer or Auctioneers, shall in all things well, truly and faithfully behave and conform himself, and themselves, according to the true intent and meaning of this Act, of the record of which recognizance the Secretary of the Province, before whom the same is taken, shall make duplicates, one whereof shall be delivered as soon as conveniently may be, to the Receiver General of this Province, and the other be retained by such Secretary of the Province and deposited of record in his Office.

Penalty on Persons selling Goods without Licence.

VI. And be it further enacted by the authority aforesaid, that any person or persons who shall presume to sell or dispose of any Goods, Wares, Merchandises and effects, by way of Public Auction or outcry which are liable to duty by this Act, without having previously obtained Licence as in and by this Act is before directed and prescribed, shall forfeit the sum of fifty pounds current money of this Province, for each offence, one moiety whereof to the Prosecutor, and the other moiety for the use of His Majesty, and every such forfeiture shall be sued for and recovered by action at Law, to be brought by such Prosecutor in any Court of Record

Such action to be brought within three Months next after the offence is committed.

Record for the District in which the offence was committed; Provided always, that such action shall be brought within three Months next after the offence shall have been committed; and not after.

Certain description of Property, exempted from paying duty.

VII. Provided always and it is further enacted by the authority aforesaid, that all Lands and Tenements and goods belonging to His Majesty, His Heirs and Successors and all Lands, Houses and other immoveables whatso ever, and all Goods and Chattels which shall or may be seized by any Public Officer, for or on account of any forfeiture or forfeitures, penalty or penalties, all Goods and effects of deceased persons or appertaining to dissolutions de Communauté, or Goods distrained for rent, or taken in Execution, effects of insolvent Debtors, Goods damaged at Sea, or in the River Saint Lawrence and sold for the benefit of the owners or insurers, effects sold for the benefit of churches, usufruit and produce of the Estates of Minors, of absentees, or of persons interdicted; and also Household furniture and Utensils that have been in use and Clothes that have been worn, and Cattle shall in no wise be subject to, but are hereby exempted and declared to be free from the Duty above mentioned; and may be sold by any person or persons being a subject or subject of His Majesty, any thing herein contained to the contrary ther-of in any wise notwithstanding.

Certain Fees allowed to the Secretary.

VIII. And be it further enacted by the authority aforesaid, that the Secretary of the Province, who shall grant such licence, and take such recognizance, in the manner required by this Act, shall not exact or receive, any greater or other fees, than the sum of twenty shillings for taking the said recognizance and granting the said Licence, as aforesaid.

Auctioneers licensed under this Act, to render an account of the amount of all Goods &c. sold by them, to the Receiver.

IX. And be it further enacted by the authority aforesaid, that every Auctioneer or Auctioneers, qualified and Licenced as in and by this Act directed, who shall sell and dispose of any Goods, Chattels, Wares, Merchandises or effects at Public Auction, or outcry, shall, within ten days after the first day of the Months of December, March, June and September in each year, render to the Receiver General of this Province, for the time being or to the person or persons by him duly authorized in that behalf, a just and true account in writing by him or them respectively subscribed, stating the amount of all Goods, Wares, Merchandises or effects by him or them sold at Public Auction or outcry from the time of his or their Appointment, or the time of rendering to the Receiver General or to such person or persons by him as aforesaid duly authorized in that behalf, the last account, stating also the amount of each day's sale and the days when the same were respectively sold, and shall thereupon take the following Oath, (or if the people called Quakers, affirmation). I —

“do solemnly and sincerely swear (or affirm) that the account now exhibited by me and to which I have subscribed my name contains a just and true account of the amount of all Goods, Wares and Merchandises and effects sold by me subject

Auctioneers to take an Oath.

The Oath.

“to

C. 3. Anno Quinquagesimo Quinto Geo. III, A. D. 1815.

“ to duty by Law within the time mentioned in the said account, and of the days
 “ upon which the same were so respectively sold, so help me God.” Which Oath
 the said Receiver General or any Justice of His Majesty's Court of King's Bench, if
 the Auctioneer resides in the Cities of Quebec or Montreal or Town of Three-Rivers,
 or any Justice of the Peace, if the Auctioneer resides at the distance of six Leagues
 or more from such Cities or Town respectively is hereby authorised to administer,
 and such Auctioneer or Auctioneers respectively, shall within ten days after the
 rendering the said account, and taking the said Oath, pay to the said Receiver
 General or to the person or persons by him authorised as aforesaid, the amount of the
 Duty upon such account of Sales as aforesaid, according to the true intent and
 meaning of this Act.

Penalty on auc-
 tioneers, refusing
 to render an ac-
 count.

X. And be it further enacted by the authority aforesaid, that if any Auctioneer or
 Auctioneers shall neglect or refuse to render his or their account, or to pay the
 money due from him or them to our Sovereign Lord the King, for the said Duties
 according to Law, the said Receiver General of this Province shall and may in every
 case of such neglect and refusal, certify and publish the same in the Quebec Gazette,
 and from the time of publishing such advertisement, the Licence of every such delin-
 quent Auctioneer or Auctioneers, shall be and is hereby declared to be revoked, null
 and void without prejudice nevertheless to the Duties imposed by this Act.

Persons taking
 a false Oath sub-
 ject to the pains
 & penalties of
 Perjury.

XI. And be it further enacted by the authority aforesaid, that any person or
 persons who shall be convicted of wilfully taking a false Oath in any of the cases
 in which an Oath is required to be taken by virtue of this Act, shall be liable to the
 pains and penalties to which by Law persons are liable for wilful and corrupt per-
 jury.

Monies, Fines
 forfeitures &c.
 reserved for the
 use of His Ma-
 jesty.

XII. And be it further enacted by the authority aforesaid, that all the monies,
 fines and forfeitures which shall be levied by virtue of this Act, shall be for the use
 of His Majesty, His Heirs and Successors, and shall be paid and shall remain and
 be kept in the hands of the Receiver General for the future disposition of the Pro-
 vincial Parliament, and the same shall be accounted for to His Majesty, His Heirs
 and Successors through 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.

Captiousness of
 this Act.

XIII. And be it further enacted by the authority aforesaid, that sums of money
 and the Duties made payable by this Act, shall continue to be paid and payable in
 the manner herein before directed from and after the passing of this Act until the
 first day of April, one thousand eight hundred and seventeen, and no longer.