

*Acts of the General Assembly of His Majesty's Province of Lower Canada passed in the year 1795.* Quebec: William Vondenvelden, Printer to the King's Most Excellent Majesty, 1795.

35 George III – Chapter 9

**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.**

Most Gracious Sovereign,

We your Majesty's most dutiful and loyal subjects the representatives of your people of the Province of Lower Canada, in Legislature assembled, towards raising the supply granted to your Majesty in the Session of the Legislature, for further defraying the charge of the administration of justice and the support of the Civil Government in this Province and for other purposes, have freely and voluntarily resolved to give and grant unto your Majesty the several additional and new rates and duties herein after mentioned, and in such manner and form as herein after expressed. And therefore most humbly beseech your Majesty that it may 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 raised, levied, collected and paid to and for the use of his Majesty, his heirs and successors for and upon the respective goods, wares and merchandises herein after mentioned, which shall be imported or brought into any part of this Province from any place or places from whence the same may be lawfully imported, over and above all other Duties now charged and payable thereon in this Province, by any Act or Acts of the Parliament of Great Britain or of the Legislature of this Province, the several Rates and Duties following, that is to say, Ist. for every gallon English wine measure of Foreign brandy or other spirits of Foreign manufacture, three-pence. IId. For every gallon, like measure, of rum or other spirits, three-pence, except British manufactured spirits imported from Great Britain or Ireland. IIId. For every gallon, like measure of molasses and syrops, three-pence. IVth. For every gallon like measure of Madeira wine, two-pence. Vth. For every gallon like measure of every other kind of wine, one penny. VIth. For every pound avoirdupois weight of loaf or lump sugar, one penny. VIIth. For every pound, like weight of Muscovado or clayed sugar, one half-penny. VIIIth. For every pound like weight of coffee, two pence. IXth. For every pound like weight of leaf tobacco, two-pence. Xth. For every pack of playing cards, two-pence. XIth. For every minot of salt, four-pence. And after those rates, for any greater or less quantity of such goods respectively.

II. Provided always, and is it 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 fourth shore of the river Saint Lawrence, no Duty shall be charged or payable thereon, any thing herein contained to the contrary notwithstanding.

III. And be it further enacted by the authority aforesaid, that if any goods, wares, or merchandizes 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 relanded 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.

IV. 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.

V. Provided always and it is hereby enacted that in order to entitle the exporter or exporters, or his, her 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 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 at Quebec, oath shall be made by the exporters his or their agent before the collector or comptroller of the customs, (which oath they or either of them are hereby required and authorized 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.

VI. 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 and comptroller, in a sum of double the amount of such drawbacks and allowances, that such salt shall not be relanded above the limits aforesaid, and that such salt beef, pork or fish shall not be relanded in this Province, and every such bond shall be deemed null and void, if no suit or action shall be had thereupon in three years from the date thereof.

VII. And be it further enacted the authority aforesaid, that from and after the passing of this Act, there shall be allowed and paid in manner hereafter directed, on all roll and 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 towns, 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, her 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 that 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 other 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 them employed in the aforesaid manufacture of tobacco, by oath made before the aforesaid Justices, (which oath they are required and authorized to administer) that the book or 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 authorised and required, out 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 the allowance or abatement, taking an acquittance or discharge for the same.

VIII. 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 currant 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 repealed and again enacted in the body of this present Act.

IX. And be it further enacted by the authority aforesaid, that the said penalties add forfeitures by this Act inflicted, shall and may be filed 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.

X. 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, *Vidilicet*. XIIth. On coffee in bags or bales three pounds on every hundred pounds, coffee in casks twelve pounds on every hundred pounds; XIIIth. On Muscovado and clayed sugar in casks or boxes twelve pounds on every hundred pounds XIVth. On loaf and lump sugar in casks or boxes fifteen pounds on every hundred pounds. XVth. 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.

XI. 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 cosigned 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 so 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 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 January 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 tare; 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; 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.

XII. And be it further enacted by the authority aforesaid, that when any ship or vessel shall be entered at the Custom-house at Quebec, 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 authorized 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.

XIII. 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.

XIV. And whereas agreements may have been made before the first day of March, one thousand seven hundred and ninety-five, by merchants or dealers in the articles herein subjected to Rates and Duties for the delivery of the same at a fixed price, without any stipulation therein inserted

respecting future duties, be it therefore enacted by the authority aforesaid, that the person or persons supplying any such article at a fixed price, in pursuance of such former agreement or contract, shall be allowed to add the duties hereby imposed upon such articles, to the price thereof so fixed by agreement or contract, and shall be entitled by virtue of this Act to be paid the same accordingly, provided that the articles be supplied on such former agreement or contract, were not imported into this Province before the passing of this Act.

XV. And be 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 passing thereof, 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 ports, 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 them, 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 authorised and empowered to administer the same, what damage such goods, wares or 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, where of the Collector for the time being shall be one shall and they are hereby authorised 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.

XVI. And be it further enacted by the authority aforesaid, that an account of all the monies which shall arise by the aforesaid Rates and Duties, shall be made up quarterly by the Collector of the customs and controlled 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 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 drawback 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 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.

XVII. And be it further enacted by the authority aforesaid, that out of the monies which shall arise by the Rates and Duties, granted by this Act, and by the Duties granted by an Act passed in this Session of the Legislature, intituled, "*An Act for granting to his Majesty Duties on Licences to Hawkers, Peddlars 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 the retailing wine, brandy, rum or other spirituous liquors in this Province, and for regulating the same, and for repealing the Act or Ordinance therein mentioned,*" and further which shall arise by such part or parts of the 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, there shall be issued and paid the sum of two hundred and eleven pounds, fifteen shillings and two-pence current money of this Province, to reimburse the like sum borrowed from his Majesty's military chest, to discharge a ballance due on the twenty-fifth day of December last, on the warrants issued by the Governor for payment of the salaries of the Officers of the Legislative Council and Assembly, and the contingent expences thereof; and there shall also be issued and paid the sum of four hundred and ninety eight pounds eight shillings and four-pence current money of this Province, to make good the like sum expended by order of the Governor on the repairs of the House in which the Assembly sits, in pursuance of an address of the Assembly bearing date the twenty-ninth day of May, one thousand seven hundred and ninety-four; and there shall also be issued and paid the sum of three hundred and thirty three pounds four shillings and two-pence said currency, to the Province of Upper-Canada, being the amount due to the said Province for their proportion of Duties imposed and levied on wines in the years one thousand seven hundred and ninety-three, and one thousand seven hundred and ninety-four, as established by a provisional agreement entered into at Montreal, on the eighteenth day of February last, by Commissioners the part of the said Provinces; and confirmed by an Act of the Legislature of this Province passed in this Session; and in pursuance of the said provisional agreement, there shall also be issued and paid annually to the Province of Upper-Canada, one eighth part of the nett produce of the Rates and Duties imposed by this Act or any other Act of this Legislature, on goods, wares, and merchandises which shall be imported into this Province on or before the thirty-first day of December, which will be in the year one thousand seven hundred and ninety-six, the expence of levying, collecting, receiving and paying the same being first deducted; and there shall also be issued and paid annually the sum of five thousand five hundred and fifty-five pounds eleven shillings and one penny and one third of a penny current money of this Province being equal to five thousand pounds sterling money of Great-Britain, towards further defraying the expences of the administration of Justice; and of the support of the civil government in this Province, and all and every the monies so appropriated shall be paid by the Receiver General of this 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 this Province for the time being, for the purposes before mentioned, and no other, and the residue, if any there shall be, of the monies arising from the aforesaid Rates and Duties, and also from such part or parts of the aforesaid penalties or forfeitures as 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.

XVIII. And be it further enacted by the authority aforesaid, that the monies herein before directed to be issued and paid to the Province of Upper-Canada, shall be paid from time to time, to such person or persons as shall be authorised by the Government of that Province to receive the same; provided always that no such payment shall be made until an Act shall be passed by the Legislature of the said Province, to ratify, and confirm the provisional agreement herein before mentioned, any thing herein contained to the contrary notwithstanding.

XIX. 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 perjury.

XX. And be it further enacted by the authority aforesaid, that if any action or suit shall be brought or commenced against any person or persons for any matter or thing by him or them done or executed by virtue of and in pursuance of this Act, such action or suit shall be commenced within six months after the matter or thing done, and not afterwards, and the defendant or defendants in such action or suit shall and may plead the general issue and give this Act and the special matter in evidence at any trial to be had thereon, and that the same was done in pursuance of and by authority of this Act; and if afterwards judgment shall be given for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or shall discontinue his, her or their action or prosecution after the defendant or defendants shall have appeared, then such defendant or defendants shall and may recover treble costs, and have the like remedy for the same as any defendant or defendants hath or have to recover costs in other cases at law.