

The Provincial Statutes of Lower-Canada, Being the first session of the Third Provincial Parliament of Lower-Canada. Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1801.

41 George III – Chapter 14

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)

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:

- 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 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.
- 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's 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 the 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 [Trois-Rivières], and the respective Suburbs and Banlieus of the said Cities, and Town, be, and the same is hereby repealed.
- 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.

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.