

*The Provincial Statutes of Lower-Canada, Being the first session of the seventh Provincial Parliament of Lower-Canada.* Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1811.

51 George III – Chapter 1

**An Act to continue, for a limited time, the levying of the Duties imposed by the Provincial Act of the Forty fifth Year of His Majesty, George the Third, Chapter thirteenth, and for applying, a certain sum of money for the purposes therein mentioned. (12th March, 1811.)**

MOST GRACIOUS SOVEREIGN,

We Your Majesty's most Dutiful and Loyal Subjects, the Representatives of the Commons of the Province of Lower-Canada, in Provincial Parliament assembled, after having taken into serious consideration Your Majesty's Most Gracious Message, dated the nineteenth day of January last, relative to the ruinous state of the building in which the sittings of the Legislature are held, and wherein several of the Public Offices are kept, and considering the insufficiency of the said building as well for holding the sittings of the Legislature, as for the safety of the important papers, which are there deposited. And Whereas it is expedient to provide for the establishment of a Fund sufficient to defray the expences, that will attend the erecting of a building, for holding the sittings of the Legislature and for keeping several of the public offices, and that the most certain way, and the least burthensome, to raise the monies necessary for the erection of the said building, which will cost a sum of Fifty thousand pounds currency, at least, is to continue, for a limited time, the levying of the Duties imposed upon Teas, Spirits and strong Liquors, Wines, Molasses, and Sirups, and Goods and Effects sold by Auction, by an Act of Provincial Parliament, of the Forty fifth years of your Majesty, intituled, "An Act to provide for the erecting of a Common Gaol, in each of the Districts of Quebec and Montreal respectively, and the means for defraying the expences thereof," which said Act will cease to be in force after the twenty fifth day of March next, have freely and willingly resolved to grant to Your Majesty, the levying of the same duties for the purposes herein before mentioned, and under the future direction of the Legislature of this Province. May it therefore please 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 aforesaid, that from and after the twenty-fifth day of March next, there shall be raised, levied, collected and paid 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 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, before the said Act of the forty-fifth year of His Majesty, chapter thirteenth, the several rates and duties following, that is to say: For every Pound Avoir dupois 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 Syrops, Two Pence; and after those Rates, for any greater or less quantity of such Goods, respectively.

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 Regulation, Penalties and Forfeitures, as are by Law now established, in this Province, for the levying and collecting of other Rates and Duties, making the same allowances, for leakage, and for the 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 and Merchandises, imported in any ship or vessel, on which any Rates and Duties are by this Act imposed, may at his or their option, 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 sell 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 October, or if dated after the first day of October, then with condition for the payment thereof, as aforesaid, on the first day of June next following, which bond shall be executed by the proprietor or proprietors, or his, her or their agent or agents, they giving at same time, one or more sureties 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 effects and merchandises as to his satisfaction, may be necessary, to inline the payment of the said Duties at the time that such bond entered into, as aforesaid, shall become due.

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 the twenty-fifth day of March next, be put up to sale at any Public Auction or Outcry, within this Province, by any Auctioneer or Auctioneers, or by any person whomsoever who shall be duly qualified and licenced as by this Act is hereafter 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; and in all cases where the Auctioneer or Auctioneers or the owner or owners of such goods so put up to sale, or any person or persons employed by them, or on their behalf, or any or either of them, shall be the highest bidder, the said Goods shall be subject to the payment of the said Duties, in like manner, as if the same had been sold to any other person or persons whomsoever.

IV. And be it further enacted by the authority aforesaid, that no person or persons whomsoever, other than the persons authorised 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 this Province of Lower Canada, and he is hereby required by Licence,

under his hand and seal, to authorise 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 continuance of this Act.

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 authorised, to that purpose, in the sum of one Hundred Pounds, lawful money of this Province of Lower Canada, with conditions 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 authorised 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.

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 a 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, 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.

VII. Provided always, and it is hereby 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 whatsoever, 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, the usufruct and produce of farms belonging to minors, to absentees or to persons interdicted; and also household furniture and utensils that have been in use, and clothes that have been worn, 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 subjects of his Majesty, any thing herein contained to the contrary in any wise notwithstanding.

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 manner as by this Act is required, 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.

IX. And be it further enacted by the authority aforesaid, that every Auctioneer or Auctioneers qualified and licenced as is 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 January, April, July and October, in each year, render a just and true account in writing, by him or them, respectively, with his or their name or names subscribed, to the Receiver General of this Province for the time being, or to some person or persons by him duly authorised for that purpose of the amount of all Goods, Wares, Merchandises or Effects by him or them fold at Public Auction or Outcry, from the time of his or their appointment, or the time that the last account by him or them was rendered to the Receiver General, or to such person or persons by him duly authorised for that purpose as aforesaid, 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 of 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, Merchandises and Effects sold by me subject 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 reside in the Cities of Quebec or Montreal, or Town of Three Rivers [Trois-Rivières], 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 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 abovesaid, the amount of the duty upon such account of sales as aforesaid, according to the true intent and meaning of this Act.

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 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 delinquent 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.

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 perjury.

XII. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the Governor, Lieutenant Governor, or person administering the Government of this Province for the time being, to nominate and appoint three Commissioners, and out of any unappropriated monies in the hands of the Receiver General to advance to them, a sum not exceeding five hundred pounds, currency, and the said Commissioners are authorised and required to employ the same in the manner

they shall think most advantageous for the purpose of obtaining one or more plan or plans upon which might be conveniently erected a Provincial House of Parliament, and to submit the same to the Governor, Lieutenant Governor, or person administering the Government of this province for the time being, in order that he may cause the same to be laid before the other Branches of the Legislature.

XIII. And be it further enacted by the authority aforesaid, that all the 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 twenty-fifth day of March next, until the Twenty fifth day of March, one thousand eight hundred and thirteen inclusive, and no longer; and that the monies arising therefrom, shall be applied under the future direction of the Legislature to the erection of a Provincial House of Parliament, and the surplus, if any remains after the building of such Edifice, shall remain and be kept in the hands of the Receiver General for the future disposition of the Provincial Parliament.

XIV. 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, and shall be paid and applied for the purposes and in the manner mentioned in this Act; and the same shall be accounted for to His Majesty through the Lords Commissioners of His Majesty's Treasury for the time being, in such manner and form as His Majesty shall direct.

XV. And be it further enacted by the authority aforesaid, that this Act shall be deemed and taken to be a public Act, and as such shall be noticed by all Judges, Justices and other persons whomsoever without specially pleading the same.