

The Provincial Statutes of Lower-Canada, Being the fourth session of the seventh Provincial Parliament of Lower-Canada. Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1813.

53 George III – Chapter 11

An Act to grant certain duties to His Majesty, towards supplying the wants of the Province, during the present War with the United States of America, and for other purposes.

15th February, 1813. Presented for His Majesty's Assent, and reserved "for the signification of His Majesty's pleasure thereon,"

2nd June, 1813. Assented to by His Royal Highness the Prince Regent in the name and on the behalf of His Majesty in His Privy Council,

1st October, 1813. His Royal Highness the Prince Regent's Assent in the name and on the behalf of His Majesty, signified by Proclamation of His Excellency the Governor in Chief.

MOST GRACIOUS SOVEREIGN.

We, your Majesty's faithful and loyal subjects the Representatives of your people of Lower Canada, having taken into our serious consideration, the great necessities of this Province, especially at this time in which your Majesty is carrying on just war against the United States of America: and having also taken into consideration, the decrease of the revenue of this Province, have freely and voluntarily granted to your Majesty, the several Rates and Duties herein after mentioned: and therefore 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 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 hereof, a duty shall be levied, paid and received on all kinds of goods, wares, and merchandize of what, kind or nature soever, (except as herein alter excepted, and excepting also those upon which certain duties are already by law imposed and paid in this Province,) which shall be imported or brought within the Province, from any place or Country whatsoever; which said duty shall be levied, paid and collected at the following rates, that is to say: a duty of two pounds ten shillings, on every hundred pounds worth of goods of any kind as aforesaid, which shall be imported as aforesaid by any person or persons, whatsoever: And a further duty shall be levied, paid and collected at the rate of two pounds ten shillings on every hundred pounds worth of goods as aforesaid, which shall be imported as aforesaid, and which shall be in any shape owned and imported by any person or persons whatsoever, who have not been actually resident inhabitants within this Province for six months previous to such importation. Which said duty of two pounds ten shillings per

centum, shall be calculated on the first or sterling cost of each one hundred pounds worth of such goods, as aforesaid, and so in proportion for a greater or less quantity thereof.

II. And be it further enacted by the authority aforesaid, that all and every person or persons whatsoever, who shall import or bring within this Province, after the passing of this act, any goods, wares or merchandize of any kind whatsoever, such person or persons, shall immediately produce to the Collector of the Customs of the District wherein such importation shall be made, the original Invoice of the goods, wares or merchandize which shall be so imported as aforesaid, and the importer or importers of such goods, shall make and subscribe the following affidavit, which the said Collector is hereby empowered to take and administer the Oath thereon. Provided always, that goods on board ships and Vessels proceeding to Montreal, shall be there entered, and the Invoices produced and sworn to in like manner before the officer of the customs at that Port, and a true and exact return thereof shall be transmitted by such officer to the Collector at Quebec. Provided also, that no Article imported from Upper-Canada, shall be liable to the payment of any duty under this Act.

“I, A. B. of _____ in the County of _____ do swear that the account of Invoice now by me produced is just and true, and that it contains the exact quantity of all the articles by me imported in the _____ from _____ which are made subject to duty in and by An Act passed in the fifty third year of His Majesty’s Reign, intituled, ‘An Act to grant certain duties to His Majesty, towards supplying the wants of the Province during the present war with the United States of America, and for other purposes.’ And I do further swear, that the prices annexed to each article are just and true, and agreeable to the first or sterling cost thereof, and that I am either the owner thereof or the consignee who has the principal care, disposal and management of the same, and I do further swear, that I have actually resided as an Inhabitant in this Province for more than six months from the date of these presents.” And if the goods are imported by a person not resident as aforesaid, then the person producing to the Collector, the Invoice thereof as aforesaid, shall only be obliged to swear to such part of the said affidavit as relates to the value and ownership of such goods. And all and any goods, wares or merchandize which shall be imported or brought within the Province, as aforesaid, after the passing of this act, and shall be found in the custody or possession of any person or persons whatsoever, after the said publication, without having been entered, and accounted for as aforesaid, and the duties thereon paid or secured in the manner herein after mentioned, the whole and every part thereof shall be siezed, forfeited, condemned and distributed in the manner prescribed by the Laws now in force. Provided always, that in case of the absence of the importer of such goods, wares or merchandize, it shall and may be lawful for the principal Clerk or Agent of such importer to make Oath agreeable to the tenor of the above affidavit.

III. And be it further enacted by the authority aforesaid, that all goods imported into this province, whereof the Invoices shall not have been received at the time of entering the said goods at the Custom-House, shall be valued, and the amount thereof certified by three persons under oath, one whereof to be named by the principal officer of the Customs then present, another by the said persons so named, and the duty shall be paid on the amount so certified by such importer or consignee, in the manner and form prescribed by this act.

IV. And be it further enacted by the authority aforesaid, that if any contractor or contractors, commissary or commissaries actually in His Majesty's service, or employment, shall import or bring within this Province for the use of His Majesty's navy or army, or for the use of the Indian nations in the Provinces of Lower and Upper Canada, any clothing or other article whatsoever, such contractor or contractors, commissary or commissaries or their principal agent, shall produce to the Collector, an Invoice thereof as aforesaid, and in addition to the affidavit herein before appointed to be made by an importer, shall declare on oath and subscribe the same, that all the articles contained in such invoices were actually imported for the use of His Majesty's navy or army, or for the use of the Indian nations in the Provinces of Lower and Upper Canada, to be issued to the same, for and on account, of His Majesty, and for no other use or purpose whatsoever, and such goods shall be exempted from the payment of the aforesaid duty.

V. And be it further enacted by the authority aforesaid, that all salted Beef and Pork, salt Fish and fish Oil, Flour, Wheat and Pease, and Furs and Skins imported into this Province, shall be exempted from the payment of such duty, provided that the importer or consignee thereof, shall make a special entry of all such articles and shall state the amount of the Invoice or Invoices thereof in the manner prescribed for other articles, in order that the real amount of goods imported into this Province, may be ascertained.

VI. 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 reserved in the hands of the Receiver General of this Province, to be applied to the wants of the Province, according to the future disposition of the Provincial Parliament of this Province, 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 shall direct.

VII. And be it further enacted by the authority aforesaid, that the several rates and duties herein before recited, shall be raised, levied and collected, and paid in the same manner and form and under the same rules and regulations, penalties and forfeitures as by the law now, are established in this Province for the levying and collecting of other similar rates and duties, making the same allowances for leakage, and for the diminution 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 Merchandize imported in any ship or vessel on which any rates and duties are by this act imposed, may, at his, her, 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 to, 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 or merchandize, so subject to the payment of duties, one half in six months, and the remaining half in twelve months from the date of such bond, with condition for the payment thereof as aforesaid, 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 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 merchandizes as to his satisfaction may

be necessary, to insure the payment of the said duties at the time that such bond was entered into, as aforesaid, shall become due.

VIII. And be it further enacted by the authority aforesaid, that if any person or persons, whatsoever, shall come within this province or any part thereof, for the purpose of actually settling therein, that it shall and may be lawful for the said Collectors to exempt from the said duty of two pounds ten shilling per Centum, all household goods, and necessaries of all kinds which such person or persons shall import or bring with them for their own use and the use of their families, but it shall not be lawful to exempt any goods, wares, or merchandize of any kind whatsoever brought or imported by such person or persons for the purpose of trade or for sale.

IX. Provided always, and be it further enacted by the authority aforesaid, that the Collector or Comptroller shall not claim, nor have, nor retain any fee, profit, or emolument for the collection of the duties by this act imposed.

X. And be it further enacted by the authority aforesaid, that this act shall remain in force until the first day of March, one thousand eight hundred and eighteen and no longer.