

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 1

An Act to grant to His Majesty certain additional Duties towards supplying the wants of the Province. (15th February 1813.)

MOST GRACIOUS SOVEREIGN.

We, your Majesty's faithful and loyal Subjects, the Representatives of your People of the Province of Lower-Canada, having, taken into our serious consideration the necessities of the Province, have freely and voluntarily granted to your Majesty, the several new and additional Rates and Duties herein after mentioned, and in the manner and form herein after regulated; and in a consequence 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 of this Act, there shall be raised, levied, collected and paid for and upon the respective goods, wares, and Merchandize 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 under, any Act or Acts of the Parliament of Great Britain or of the Provincial Parliament of this Province, the several rates and duties following, that is to say; first, for every pound, "Avoir-du-pois". Weight of refined Sugar, one penny Currency; secondly, for every pound like weight of leaf tobacco, three pence Currency; thirdly, for every pound like weight of tobacco manufactured in any other way than into snuff, or that many 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, six pence currency; fourthly, for every pound like weight of snuff, four pence currency; fifthly, for every minot of Salt, eight pence currency; sixthly, for every gallon of Madeira Wine, one shilling currency; seventhly, for every gallon or Port Wine, one shilling, currency; eighthly, for every gallon of Rum, six pence currency; and for every gallon of foreign Brandy or Gin, one shilling, currency; 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 every person who shall take out a licence for keeping a House or other place of public entertainment in the Cities of Quebec or Montreal of suburbs thereof, or in the Town of Three Rivers [Trois-Rivières], shall pay for each and every licence the sum of ten Pounds currency, over and above the duties such person is at present by law bound to pay, and that every person who shall take out a licence to keep a House of other place of Public entertainment in the Banlieues of the said Cities or Town, or in any part of the Province, shall pay for

each and every Licence, the sum of five Pounds currency, over and above the duties such person is at present by law bound to pay.

III. And be it further enacted by the authority aforesaid, that every person who shall take out a licence to hold for his profit or gain any Billiard table in the Province, over and above the duties he is at present bound to pay under the law, shall for each and every such Licence pay seven Pounds ten shillings, currency.

IV. 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 and for the diminution or waste of articles subject to the aforesaid duties by Weight. PROVIDED always, that the proprietor or proprietors of his, her or their agent, or agents of any goods, Wares and Merchandize imported in any ship or vessel on which any 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 sell the said goods, wares and merchandize so subject to the payment of duties, one half the amount 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 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 merchandize as to his satisfaction may be necessary to insure the payment of the said duties at the time that such bond entered into, as aforesaid, shall become due.

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

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 all the sums of money and duties imposed and made payable by this act, shall continue to be paid and be payable in the manner herein before directed until the twenty-fifth day of March, in the year one thousand eight hundred and fifteen and no longer.