

The Provincial Statutes of Lower-Canada, Being the fifth session of the seventh Provincial Parliament of Lower-Canada. Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1814.

54 George III – Chapter 8

An Act to exempt Salt imported for the use of the Fisheries in this Province, from the payment of certain duties imposed thereon, and for other purposes. (17th March, 1814.)

Whereas it is expedient that every encouragement should be given to the Fisheries of this Province, and whereas the duty imposed on Salt by an Act of the last Session of the Provincial Parliament, intituled, "An Act to grant certain additional duties towards supplying the wants of the Province," has been found injurious to the said Fisheries; and therefore it is expedient that all Salt imported into this Province for the use of the said Fisheries should be exempted from the payment of the said Duty in the same manner and under the same conditions, restrictions and limitations, set forth and contained in the Act of the Provincial Parliament, passed in the thirty-fifth year of the Reign of His present Majesty, and that the amount of the Duties collected and paid upon Salt so imported as aforesaid, under and by virtue of the said first above recited Act, should be refunded and paid back to the importer or importers thereof: Be it therefore 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, if any Salt shall be landed in any part of this Province, beyond and below the East Bank of the River Saguenay on the North Shore, and the East Bank of the River of Great Mitis on the South Shore of the River Saint Laurence, no duty shall be charged or payable thereon, any thing in the above recited Act of the last Session of the Provincial Parliament contained, to the contrary thereof in any wise notwithstanding.

II. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the Officers of His Majesty's Customs, at the Out-Ports of Gaspé and the Bay of Chaleur, and they are thereby required, out of the Duties, which shall be by them received, under and by virtue of the said Act of the last Session of the Provincial Parliament, to pay over and refund the Amount of the said Duty, upon Salt imposed by the said Act, which may have been collected and received by them or either of them, since the passing of the said Act, to such persons, respectively, who may have paid such Duty, and in those cases where the said Duty has been secured by Bond, Note or other security in writing, it shall and may be lawful for the Officers of His Majesty's Customs, and they are hereby required to cancel and deliver up to the respective persons who may have made, entered into or signed the same, every such Bond, Note or other security, which Bonds, Notes and other Securities, and each of them, is and are hereby declared null and void to all intents and purposes.

III. And be it further enacted by the authority aforesaid, that 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 Duty thereon paid or secured to be paid as directed, in and by the said Act of the last Session of the Provincial Parliament, the said Salt shall be forfeited to His Majesty, his Heirs and Successors, and Shall be sued for, recovered and the produce thereof divided in the same manner, as other forfeitures incurred by any Law respecting the revenue of the Customs, now may be sued for, recovered and divided, under and by virtue of any Act of the Provincial Parliament.

IV. And be it further enacted by the authority aforesaid, that hereafter all and every person or persons who may ship and export Salt from Quebec, to any Port or place beyond or below the limits herein before mentioned, for the use of the aforesaid Fisheries, shall be allowed and paid by the Collector of the Customs, out of the Duties which shall be by him received and collected, under and by virtue of the said Act of the last Session of the Provincial Parliament, a draw back of eight pence for every minot of Salt which shall be so shipped and exported as aforesaid, provided, the exporters thereof before the payment of such draw back do in every respect, severally comply with, conform to, observe and execute all and every the terms, conditions, restrictions and provisions set forth and contained in the fifth and sixth Sections of an Act of the Provincial Parliament, passed in the Thirty-fifth year of the Reign of his present Majesty, whereby a like draw back has been allowed and granted.

V. And be it further enacted by the authority aforesaid, that all and every Person or persons within that part of this Province, beyond and below the limits herein before mentioned, who, since the passing of the said Act of the last Session of the Provincial Parliament, may have purchased Salt within the limits aforesaid, shall be entitled to demand, and, in case of refusal, to recover in due course of Law, from the person or persons, from whom such Salt may have been by him or them purchased, eight pence upon every minot of Salt so purchased and paid for, and where the said Salt has not been paid for, then and in that case, it shall and may be lawful and the said Purchaser or Purchasers shall be entitled to demand and require, and shall have of and from the person or persons from whom such Salt may have been purchased, a deduction of eight pence upon every minot of Salt so as aforesaid purchased, any Law, Usage, or Custom to the contrary, in any wise notwithstanding.

VI. Provided always, and it is hereby enacted, that no such recovery or deduction aforesaid, shall be had and allowed, except upon Salt purchased between the first day of May last and the first day of May in the present year of our Lord, and against those persons only who under and by virtue of this Act, have been allowed or received the said sum of eight pence upon every minot of Salt by them imported and sold as aforesaid.