

The Provincial Statutes of Lower-Canada, Being the first session of the eighth Provincial Parliament of Lower-Canada. Quebec: P. E. Desbarats, Printer to the King's Most Excellent Majesty, 1815.

55 George III – Chapter 2

An Act to repeal part of and amend 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." (25th March, 1815.)

Whereas it is expedient to repeal part of and amend a certain Act of the Parliament of this Province 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," Be it therefore enacted by the King's Most Excellent Majesty, by and with the advice and content 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 so much of the said Act as says an extra Duty of two pounds ten shillings on every Hundred pounds worth of the Goods, Wares and Merchandises therein mentioned, owned and imported into this Province by any Person or Persons who have not been actually resident Inhabitants within this Province, for six Months previous to such importation, and also so much of the said Act as requires that the Importer, Owner or Consignee of such Goods, Wares or Merchandises, should swear that he hath actually resided as an Inhabitant in this Province for more than six months, shall be, and the same are hereby repealed: and that from and after the passing of this Act, the Goods, Wares and Merchandise imported into this Province, by any person or persons who may not have been so resident, shall only be subject and liable to the single Duty of two pounds ten shillings by the said Act imposed, and to no further, greater or other duty whatsoever, any thing in the said Act contained, to the contrary notwithstanding.

II. And be it further enacted by the authority aforesaid, that the third Section of the aforesaid Act passed in the fifty-third year of His Majesty's Reign which provides for the valuation of Goods, where no Invoices have been received, shall be and the same is hereby repealed, and that from and after the passing of his Act, in all cases, where an Invoice shall not be produced and sworn to as required by the said Act, the value of Goods, Wares and Merchandises upon which a Duty is imposed by the said Act, shall be ascertained by the declaration on Oath of the Importer, or Proprietor of such Goods, Wares and Merchandises or his known Agent or factor, which Oath the Collector or Comptroller of the Customs at the Port of Quebec, is hereby authorized and empowered to administer.

III. Provided always and it is hereby enacted, that if upon view and examination of the said Goods, Wares and Merchandises by the proper Officer or Officers of the Customs, it shall appear to him or them that the same are not valued according to the true price or value thereof and according to the

true intent and meaning of the said Act, then it shall and may be lawful for the proper officer or officers of the Customs to detain such Goods, Wares or Merchandises, and to cause the same to be properly secured, and to take such Goods, Wares and Merchandises for the benefit of the Crown within fifteen days from the landing thereof, and the Collector or Comptroller of the Customs at the Port of Quebec, shall, out of any monies in his hands arising by Customs or other Duties belonging to the Crown, pay to the importer or proprietor on Demand to the value sworn to, together with the costs and charges of importation, and an addition of ten pounds per centum thereon, and also the Customs and other Duties which shall have been paid for such goods, taking a receipt for the same, from such importer or proprietor in full satisfaction for the said goods, as if they had been sold: And it shall be lawful for the said Collector or Comptroller of the said Customs, (whether the value of the goods with costs and charges and ten pounds per centum thereon, and the Duties which shall have been paid for such goods, be demanded or not, or whether the receipt herein ordered to be taken, be given or not) to cause the said goods to be publicly sold for the bell advantage and out of the produce thereof the money so as aforesaid directed to be paid for such goods, shall be paid to such Collector or Comptroller to be replaced to such funds whence he borrowed the same: Provided the same shall have been by him paid, but if it has not, then the same shall remain in the hands of the said Collector or Comptroller of the Customs until the importer or proprietor shall demand the same and give a receipt as herein before directed; and after deducing from the overplus (if any) the charges arising by the detaining, securing and sale of such goods, the said Collector or Comptroller of the said Customs, shall pay to the officer or officers of the Customs concerned in the view of such goods, as an Encouragement for the discharge of their duty thereon, one moiety of the remainder of such overplus, if any, and the other moiety shall be paid into the hands of the Receiver General of this Province, to be accounted for by him.

IV. And be it further enacted by the authority aforesaid, that cloathing and apparel imported into this Province for the private use of the importer or owner and the Packages containing the same, and also, the Packages in which dutiable articles are contained, shall not be liable of subject to the duty or duties imposed by the said Act passed in the fifty-third year of His Majesty's Reign.

V. And be it further enacted by the authority aforesaid, that when any ship or vessel shall be entered at the Custom-House at Quebec, on board of which there shall be any Goods, Wares and Merchandises, subject to the Duty, by this or any other Act or Acts of the Legislature of this Province, and on which the Duties shall have been paid, deposited or secured to be paid, and that thereafter the said Goods, Wares or Merchandises shall be lost or destroyed before the same shall be landed from such Ship or Vessel or from any Vessel or Craft employed to deliver or lighten such ship or vessel either at Quebec, or on the voyage to Montreal, that then on proof being made upon the Oath of one or more credible witness or witnesses before the Collector of the Customs for the time being, which oath he is hereby authorized and required to administer that such Goods, Wares or Merchandize, or any part thereof specifying the same, have been so lost or destroyed before the landing of the same, the Duties on the whole or the part thereof so proved to be lost or destroyed, shall if the same shall have been paid or deposited, be repaid or returned to the Owner or his agent, or if Secured to be paid, the security, or a proportionable part thereof, as the case may be, shall be cancelled and discharged accordingly.

VI. And be it further enacted by the authority aforesaid, that in all cases, where the Duties imposed and payable in virtue of the said Act passed in the fifty-third year of His Majesty's Reign, shall not exceed in amount the sum of One hundred pounds current money of this Province, upon one and the same importation, the Proprietor or Importer of the goods on which such duties are payable, his or her Agent or Agents shall not have the option to secure the same by Bond, but the same shall be deposited and paid forthwith after the amount thereof shall have been ascertained by the Proper Officer of the Customs, and in all other cases where a Bond, shall be taken in pursuance of the said Act, the monies secured by the Paid Bonds shall not be payable one half in six months, and the other half in twelve months as required by the said Act, but shall be made payable as follows, that is to say, on all entries of goods, made previous to the first day of September in each year, the Duties payable in consequence of such entries shall be made payable on the first day of January next following the time of making such entries respectively, and on all entries of goods to be made, on and subsequent to the first day of September in each year, the Duties payable in consequence of such Entries shall be made, payable on the first day of May next following the time of making such last mentioned Entries, any thing in the said Act contained to the contrary notwithstanding.