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Laws of His Majesty's Province of Upper Canada in North America, passed in the year 1820. York: R. C. Horne, 1820.

60 George III – Chapter 1

An Act to regulate the Commercial Intercourse between this Province and the United States of America by Land and Inland Navigation. Passed 7th March, 1820.

Whereas it is expedient to provide for the Commercial Intercourse between this Province and the United States, of America, 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 Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, entitled '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 by the authority of the same, That the following articles of the growth, produce, or manufacture of the United States of America, may, during the continuance of this Act, be imported into this Province from the Territories of the said United States of America, on payment of the several Duties respectively affixed to the same, that is to say:—

Cable; and Tarred Rope, per pound, two pence.

Cordage untarred, per pound, two pence.

Salt, per bushel, six pence.

Sole Leather, per pound, two pence.

Calf Skins, and Skins dressed as Upper Leather, two shillings each.

Harness Leather, per pound, three pence.

Nails, per pound, two pence.

Flour, per barrel, ten shillings..

Pork, per barrel, ten shillings.

Fresh Pork, per cwt. five shillings.

Manufactured Tobacco, per pound, four pence.

Beef, per barrel, seven shillings and six pence.

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Spirits distilled from grain, per gallon, two shillings and six pence.

Shoes, per pair, two shillings and six pence.

Boots, per pair, five shillings.

And all other Goods, Wares, and Merchandise, not herein before enumerated, the growth, produce or manufacture of the said United States of America, a Duty of ten pounds on every hundred pounds, *ad valorem*, of the value of such Goods, Wares, and Merchandise, as aforesaid.

Provided always, That nothing in this Act contained shall extend or be construed to extend to prevent, or, in anywise prohibit, the importation, free from the payment of any Duty of the following articles, being the growth, produce, and manufacture of the said United States of America: unmanufactured Tobacco, Sheep, the personal Baggage, travelling Horse or Horses, travelling Carriage or Carriages, of any person or persons, Subjects or Foreigners, who may lawfully come into or reside in this Province. Provided always, That nothing in this Act contained shall extend or be construed to extend to prohibit the admission of Flour, Pork, and other Provisions into this Province, free of Duty, for exportation only, and Provided also, That the importer of such Goods, or the consignee thereof, is hereby required, before landing the same, to enter into a Bond in double the, amount of the value thereof, that the same shall be exported from this Province.

- II. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, there shall be paid on all Vessels or Boats the property of the citizens of the United States of America, coming into any of the Ports of this Province, the following Dirties, namely: on all Vessels above five tons to fifty tons, the Tonnage Duty of three pence per ton; on all Vessels above fifty tons, six pence per ton. Provided always, That whenever any Ship or Vessel laden as aforesaid; the cargo or load whereof is intended to pass; by such Port or Ports, in order to be transported to Lower Canada, the Master or other person having charge or command of such Ship or Vessel, or the Agent or Agents for the proprietor or proprietors thereof, shall forthwith on the arrival at any such Port or Ports of Entry, as aforesaid, make a report and declaration thereof to the Collector, or to his Deputy, stationed at such Port or Ports of Entry, and such report and declaration shall be verified on oath, and such Master or person commanding such Vessel, or Agent or Agents or the proprietor, if required, shall, and he is hereby required to enter into a Bond in double the amount of the Tonnage Duty, imposed by this Act, for the payment thereof, should the whole or any part of such Goods, Wares, and Merchandise, remain in, or be unexported from, this Province. And Provided also, That nothing in this Act contained shall extend, or be construed to extend, to compel the payment of any Tonnage Duty on Vessels exclusively employed for the purpose of transporting passengers and their baggage.
- III. Provided always, and be it further enacted by the authority aforesaid, That nothing in this Act contained shall extend, or be construed to extend, to authorise the demand of Tonnage Duty on any such Vessel, laden exclusively with Goods, Wares, and Merchandise, in transitu for Lower Canada.

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IV. And be it further enacted by the authority aforesaid, That all monies collected under and by virtue of this Act, shall be paid into the hands of the Receiver General, to and for the uses of His Majesty, His Heirs and Successors, for the public uses of this Province, and towards the support of the Government thereof, to be accounted for to His Majesty through the Lords Commissioners of His Treasury for the time being, in such manner as it shall please His Majesty to direct Provided always, That nothing in this Act contained shall extend, or be construed to extend, to affect the provisions of any Act of the Parliament of Great Britain for Regulating the Intercourse of this Province with the United States of America.

V. And be it further enacted by the authority aforesaid, That this Act shall be in force for one year, and from thence until the end of the next ensuing Session of Parliament, and no longer.