

*Laws of His Majesty's Province of Upper Canada*, passed in the year 1821. York: R. C. Horne, 1821.

2 George IV – Chapter 15

**An Act further to relieve Vessels and small Craft from the payment of Light House Tonnage Duty. Passed 14th April, 1821.**

Whereas it is found expedient further to relieve the Masters and Owners of Vessels, Boats, Rafts and other Craft belonging to and navigated by His Majesty's Subjects within this Province, from the payment of Light House Tonnage Duty, 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 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 from and after the passing of this Act, no Collector or Deputy Collector at any of His Majesty's Ports of Entry where Light House Tonnage Duty now is or hereafter may become due and payable, shall demand such Duty on Vessels, Boats, Rafts or other Craft belonging to and navigated by His Majesty's Subjects as aforesaid, except on the number of tons, weight or measurement of Cargo, other than the personal baggage of passengers, which such Vessel, Boat, Raft or other Craft shall actually discharge at such Port or Place of Entry.

II. And be it further enacted by the authority aforesaid, That in the report which the Master, Owner or other person shall make of the arrival of such Vessel, Boat, Raft or other Craft, to the Collector or Deputy Collector at the Port or Place of Entry where such Cargo shall be discharged, shall be specified the number of tons, weight or measurement of the same, which report shall be verified by the oath of the person making the same, to be administered by the Collector or Deputy Collector.

III. And be it further enacted by the authority aforesaid, That if any person making such report under oath administered as aforesaid, shall therein wilfully mis-state the number of tons, weight or measurement of such Cargo, he shall be deemed guilty of wilful and corrupt perjury.