

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

2 George IV – Chapter 1

An Act to repeal an Act passed in the first year of His Majesty's Reign, entitled "*An Act to regulate the Commercial Intercourse between this Province and the United States of America, by land and inland navigation,*" and further to regulate the Trade between this Province and the United States of America, by land and inland navigation. Passed 14th April, 1821.

Whereas it is expedient further to provide for the Commercial Intercourse between this Province and the United States of America, and to repeal the laws now in force relative thereto: 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 an Act of the Parliament of this Province, passed in the first year of His present Majesty's Reign, entitled "*An Act to regulate the Commercial Intercourse between this Province and the United States of America, by land and inland navigation,*" be and the same is hereby repealed.

II. And be it further enacted by the authority aforesaid, 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,

Beer in Bottles six shillings per dozen.

Beer in Casks, one shilling per gallon.

Cable and tarred Rope, three pence per pound.

Cordage untarred, three pence per pound.

Cider, one shilling per gallon.

Salt, six-pence per bushel.

Sole Leather, three pence per pound.

Calf Skins and Skins dressed as upper leather, two shillings and six-pence each.

Harness Leather, four pence per pound.

Nails, two pence per pound.

Pork, twenty shillings per barrel.

Pork not in barrel, ten shillings per hundred weight.

Manufactured Tobacco, three pence per pound.

Beef, fifteen shillings per barrel.

Beef, ten shillings per hundred pounds.

Distilled Spirits, two shillings and six pence per gallon.

Shoes, five shillings per pair.

Boots, fifteen shillings per pair.

Boards of Pine, twenty shillings per 1000 feet.

Boards of Oak, twenty shillings per 1000 feet.

Lumber of Pine, twenty shillings per 1000 feet.

Lumber of Oak, twenty shillings per 1000 feet.

All other Lumber hewed or sawed, thirty shillings per 1000 feet.

Shingles, five shillings per 1000.

Oxen, fifty shillings per head.

Young Cattle from two to four years old, thirty-five shillings per head.

Cows, twenty five shillings per head.

Sheep, one shilling per head.

Live Hogs, twenty shillings per head.

Flour, ten shillings per barrel, of one hundred and ninety-six pounds.

Flour, six shillings per hundred weight.

Wheat, two shillings and six-pence per bushel.

Indian Corn, two shillings per bushel.

Rye, two shillings per bushel.

Barley, two shillings per bushel.

Oats, one shilling per bushel.

Potatoes, one shilling per bushel.

Apples, one shilling per bushel.

Butter, six-pence per pound.

Cheese, six pence per pound.

Hog's Lard, six pence per pound.

Hams and Bacon, six-pence per pound.

Chord Wood or Wood intended for fuel, five shillings per Chord

Flax-seed Oil, one shilling per gallon.

And all other goods, wares, and merchandize, 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 merchandize as aforesaid. Provided always, That on all kinds of iron castings, and tin ware, there be a duty of twenty pounds on every hundred pounds of the value thereof.

III. Provided always, That nothing in this Act contained, shall extend or be construed to extend to prevent, or in any wise prohibit the importation, free from the payment of any duty, of the following articles being the growth, produce or manufacture of the said United States of America; unmanufactured Tobacco, Cotton Wool, Tallow, Raw Hides, Printing Paper, 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.

IV. 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, Pot and Pearl Ashes, Salt, Lumber, Wheat, Meal and Grain, Furs and Skins undressed, 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, which Bond shall be made out by the Collector on payment of two shillings and six-pence for the same. Provided always, That all such articles as last aforesaid, shall be entered and reported according to Law, on their importation into this Province.

V. 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 duties, namely; on all vessels above five ton to fifty tons, the tonnage duty of six-pence per ton; on all vessels above fifty tons, one shilling per ton; Provided always, that whenever any ship or vessel laden as aforesaid, the cargo or load whereof is intended to be imported, 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 upon oath, and such master or person commanding such vessel, or agent or agents for 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 merchandize remain in or be unexported from this Province; 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.

VI. 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 merchandize in transitu, or for exportation, to Lower Canada, or with Salt, or other commodities, in transitu from Queenston to Fort Erie, secured to be re-exported to the United States.

VII. And be it further enacted by the authority aforesaid, That it shall and may be lawful for the owner or owners, agent or agents, of all such person or persons as shall or may import any such goods, wares or merchandize, hereby authorized to be imported free of duty, for exportation, to enter the whole or any part thereof for home consumption, on payment or securing the payment of the duties imposed by this Act, at the port where the same shall be deposited at the time of making such entry as aforesaid.

VIII. And be it further enacted by the authority aforesaid, That the value of all goods and merchandize subject to a duty, ad valorem, by this Act, shall be deemed and taken to be the value at the port or place of entry, as stated in the report of the same, made by the master of any vessel, boat, raft or carriage, or by the owner or agent of the owner of such goods.

IX. Provided always, and it is hereby enacted by the authority aforesaid, That if upon view and examination of the said goods wares and merchandize, 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 this Act, then it shall and may be lawful for such officer or officers to detain such goods, wares or merchandizes, and to cause the same to be properly secured, and to take such goods, wares and merchandizes for the benefit of the Crown, within two days from the landing thereof; and the Collector or his deputy 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 the value so stated in such report, and an addition of ten 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 his deputy, (whether the value of the goods, and ten 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 best advantage, and out of the produce thereof, the money so as aforesaid directed to be paid for such goods, shall be paid to the said Collector or his deputy, to be replaced to such funds whence he borrowed the same, provided the same shall have been paid by him, but if it has not, then the same shall remain in the hands of the said Collector or his deputy, until the importer or proprietor shall demand the same and give a receipt as herein before directed; and after deducting from the overplus, if any, the charges arising from the detaining securing and sale of such goods, the said Collector or his deputy shall be entitled to retain as an encouragement for the discharge of his duty therein, 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.

X. And be it further enacted by the authority aforesaid, That any person who may lawfully come into this Province as a settler, upon taking the following oath:

“I A. B. Do solemnly swear, that the (Oxen or Cows, &c. as the case may be,) brought into this Province by me, are bona fide my own property, and that I have not imported the same for the purpose of selling the whole or any part thereof, and that I have come into this Province with intention to settle therein—So help me God,” shall be entitled to import into the Province, free from the payment of any duty whatever, four Oxen, four Cows, and twenty-five Sheep.

XI. 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.

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