

*Laws of His Majesty's Province of Upper Canada in North America*, passed in the year 1824.  
York: Charles Fothergill, 1824.

5 George IV – Chapter 1

**An Act further to Regulate by Law the Commercial Intercourse of the Province of Upper-Canada with the United States of America. Passed Jan. 19th, 1824.**

Most Gracious Sovereign,

Whereas it is expedient further 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 from and after the passing of this Act, the following Articles of the growth, produce, or manufacture of the United States of America, may be imported into this Province from the said United States of America, on payment of the duties respectively affixed to the same, that is to say:—

Salt, per Bushel, Six-pence.

Tobacco, per Pound, Three-pence.

Snuff, per Pound, Fourpence.

Sole Leather, per Pound, Three-pence.

Harness Leather per Pound, Fourpence.

Calf Skins, and other Skins, dressed as Upper Leather, per Skin, Two Shillings and Six-pence.

Sheep Skins Dressed, per Skin, Six-pence.

Morocco, per Skin, One Shilling and Six-pence.

Beer, per Gallon, One Shilling.

Cider, per Gallon, One Shilling.

Distilled Spirits, per Gallon, Two Shillings and Six-pence.

Shoes, (Men's and Women's) per Pair, Two Shillings and Sixpence.

Boots, per Pair, Five Shillings.

Boots and Shoes, (Children's) per Pair, Ninepence.

Nails, per Pound, Twopence.

Scythes, Each, Sevenpence-halfpenny.

Oxen, per Head, One Pound Five Shilling's.

Young Cattle, from Two to Four Years Old, per Head; Fifteen Shillings.

Cows, per Head, Fifteen Shillings.

Live Hogs, per Head, Ten Shillings.

Pork, per Barrel, Ten Shillings.

Pork, (not in Barrel,) per Hundred Weight, Five Shillings.

Flour, (not in Barrel,) per Hundred Weight, Two Shillings and Six-pence.

Beef, per Barrel, Ten Shillings.

Beef, (not in Barrel,) per Hundred Weight, Five Shillings.

Hams and Bacon, per Pound, Three-pence.

Iron Castings and Tin-Ware, for every Hundred Pounds of the value thereof, Twenty Pounds.

Saddles, Bridles, and Harness, for every Hundred Pounds of the value thereof, Fifteen Pounds.

and all other Goods, Wares, and Merchandize not herein-before enumerated, which are not subject to the payment of duties by the provisions of any Act of the Imperial Parliament of Great Britain, the growth, produce, or manufacture of the said United States of America, for every Hundred Pounds of the value thereof, Tea Pounds.— Provided always, That nothing in this Act contained shall extend, or be construed to extend, to prohibit the importation into this Province, free from the payment of any duty, the following articles, being the growth, produce, or manufacture of the said United States of America; That is to say,— Raw Hides, Tallow, Wool, Printing Paper, Cotton Yarn, Travelling Carriages, and Personal Baggage.

II. 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 prohibit the admission into this Province, free from the payment of any duty, all articles, being the growth, produce, or manufacture, of the said United States of America, intended for, exportation only with the exception of such as are subject to the Imperial Parliament of Great Britain, passed in the third year of His Majesty's Reign, entitled, "*An Act to Regulate the Trade of Lower and Upper-Canada, and for other purposes relating to the said Provinces.*"— Provided also, That the Importer of such articles, or the Consignee thereof, is hereby required, before the landing thereof to enter into a Bond, with one or more sufficient Surety or Sureties, in double the value thereof, that the same shall be exported from this Province; which Bond shall be made out by the Collector, on payment of the sum of Two Shillings and Six-pence.

III. And be it further Enacted by the authority aforesaid, That in case any Goods or Merchandize liable to duties under this Act, shall be brought into this Province by land, or inland navigation, through any part of the Province of Lower Canada, without having been actually and bona fide imported into that Province, such Goods or Merchandize shall be liable to duties, under this Act, in the same manner as if the same had been imported into this Province direct from the United States of America, and shall be in like manner subject to forfeiture for want of Entry, and payment of duties thereon.

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 Civil 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.

V. And be it further Enacted by the authority aforesaid, That this Act shall continue in force for and during the term of Five Years, and from thence to the end of the next ensuing Session of Parliament, and no longer.