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Laws of His Majesty's Province of Upper Canada, passed in the year 1832. York: Robert Stanton, 1832.

2 William IV – Chapter 3

An Act to remove doubts respecting the Jurisdiction of Commissioners of Customs in this Province. Passed 28th January, 1832.

Whereas by an Act passed in the Fourth year of the Reign of His late Majesty King George the Fourth, entitled "An Act to repeal an Act passed in the Forty-first year of His late Majesty's Reign, entitled 'An Act for granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America as are now paid on Goods and Merchandize Imported from Great Britain and other places;" and also an Act passed in the Forty-third year of His late Majesty's Reign, entitled "An Act to explain and amend an Act passed in the Forty-first year of His Majesty's Reign, entitled 'An Act granting to His Majesty, His Heirs and Successors, to and for the uses of this Province, the like Duties on Goods and Merchandize brought into this Province from the United States of America as are now paid on Goods and Merchandize Imported from Great Britain and other places,' and to provide more effectually for the collection and payment of Duties on Goods and Merchandize coming from the United States of America into this Province, and also to establish a fund for the Erection and repairing of Light Houses, and to make more effectual provision for the due collection of Duties on Goods imported into this Province," it is enacted, that the Commissioners of Customs to be appointed in each of the Districts of this Province under the authority of that Act, shall have power to hear and determine, in a summary way, all informations exhibited before them for the condemnation of any Goods, Wares, or Merchandize seized as forfeited under the provisions of the said Act, when the value thereof, together with the Vessel, Boat, Raft, or Carriage in or upon which the same shall be found or shall have been imported, shall not exceed Forty Pounds; and also to hear and determine in like manner all informations which may be exhibited before them for penalties to be recovered under and by virtue of the said Act; And whereas doubts may be entertained whether the said Commissioners, under the provisions above recited, can legally exercise Jurisdiction in cases of seizures made and penalties incurred under the Act passed in the Parliament of the United Kingdom of Great Britain and Ireland in the Sixth year of His said late Majesty's Reign, entitled "An Act to regulate the Trade of the British Possessions Abroad," notwithstanding the said Act declares that all such penalties and forfeitures shall and may be prosecuted, sued for and recovered, in any Court of Record having Jurisdiction in the Colony or Plantation where the cause of prosecution arises; and it is expedient that such doubts should be removed.

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," From: British North America Legislative Database; University of New Brunswick bnald.lib.unb.ca

and by the authority of the same, That the Commissioners of Customs acting in and for the several Districts of this Province respectively, shall be deemed to be, and to have been since the passing of the said Act of the Parliament of this Province hereinbefore recited, a Court of Record, having Jurisdiction in cases of forfeiture and penalties not exceeding in value or amount the sum of Forty Pounds of lawful Money of Upper Canada; and that such Jurisdiction shall be deemed to have extended, and shall hereafter extend, to cases of forfeitures and penalties, not exceeding the amount aforesaid, under the said Act passed in the Sixth year of His said late Majesty's Reign, or under any other Act passed or to be passed in the Parliament of the United Kingdom of Great Britain and Ireland, or in the Parliament of this Province, and relating to the Imposition or Collection of Duties on Merchandize, unless in any such Act to be hereafter passed it shall be expressly otherwise provided.