

Laws of His Majesty's Province of Upper Canada, passed in the year 1837. Toronto: Robert Stanton, 1837.

7 William IV – Chapter 25

An Act to amend the Laws relating to the Collection of Duties on Imports from the United States into this Province, and for other purposes therein mentioned. Passed 4th March, 1837.

Whereas it is expedient to amend the Laws now in force for the Collection of Duties on Imports from the United States of America into this Province: 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 eighth Section of an Act passed in the fourth year of the Reign of our late Sovereign Lord 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 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 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,*" so far as the same applies to Collectors who shall collect One Thousand Pounds and upwards of Duties, in any one year, be and the same is hereby repealed.

II. And be it further enacted by the authority aforesaid, That every Collector shall be authorised to retain, Twelve Pounds and Ten Shillings out of every Hundred Pounds of Duties he shall Collect, until such Duties shall amount to the sum of One Thousand Pounds, and the sum of Five Pounds out of every Hundred Pounds of Duties he shall Collect, over and above the said sum of One Thousand Pounds.

III. Provided always, and be it further enacted by the authority aforesaid, That no Collector of Customs shall be authorised to retain a sum exceeding Three Hundred Pounds on the amount of Duties by him Collected in each year, any thing in this Act contained to the contrary notwithstanding.

IV. And be it further enacted by the authority aforesaid, That with respect to such Collectors as shall or may collect Duties to the amount of One Thousand Pounds and upwards, annually, this Act shall be taken to be, and is hereby declared to be in force from the First day of January last.

V. And whereas, doubts are entertained as to the liability to the payment of Duties of the personal Baggage of persons coming into this Province with the intention to Settle and Reside therein, or passing through the same: Be it therefore enacted by the authority aforesaid, That no Duties shall hereafter be levied on any articles of personal Baggage imported by any person coming into this Province, or passing through the same from the United States of America, such articles being bona fide imported for Domestic use of the person importing the same, or Tools used in the Trade or Business of the party importing the same: Provided always, that nothing in this Act contained shall extend or be construed to extend to Tea, Wine, Spirits, Sugar, or other articles of Goods, Wares and Merchandize, not made up or prepared for domestic purposes.

VI. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, it shall not be lawful for any Collector to demand or receive any Fees for a Permit to land, or an Entrance on Goods, Wares or Merchandize, imported from any Country, which articles are not subject to the payment of any Duty.