

Laws of Her Majesty's Province of Upper Canada, passed in the year 1840. York: Robert Stanton, 1840.

3 Victoria – Chapter 9

An Act to regulate the time for making Returns and Payments by Collectors, and other persons receiving the Public Revenues of this Province, and for other purposes therein-mentioned. Passed 10th February, 1840.

Whereas it is expedient to make certain alterations in the present system of making Returns to the Inspector-General of Public Accounts, and also in the issuing of certain Licenses: Be it therefore enacted by the Queen'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 so much of a certain Act passed in the fourth Session of the eighth Provincial Parliament, in the fourth year of the reign of His late Majesty King George the Fourth, as prescribes the time of making Returns to the Inspector-General of this Province, and of paying over moneys to the Receiver-General of the same, be and the same is hereby repealed.

II. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, all Collectors of Customs in this Province shall make a Report to the Inspector-General of this Province, four times in every year, of all Entries made at their Port or Ports of Entry, which Reports shall also severally comprise a faithful statement of all Duties paid or secured, and the proceeds of all seizures and penalties received, or which shall have accrued within the periods following, that is, to say: between the sixth day of January and the fifth day of April; the sixth day of April and the fifth day of July; the sixth day of July and the fifth day of October; and the sixth day of October and the fifth day of January; and that the first and last days of such periods shall be inclusive; and that the said Returns shall be transmitted to the Office of Inspector General within twenty days next after the expiration of every Quarter as aforesaid; and shall also Report to the Inspector-General all seizures by the said Collectors, or any of their Deputies, made within twenty days after making the same; and the full amount of the Duties, and proceeds of all seizures, as shall in such Returns be stated to have come into the hands of such Collector or Collectors, shall within the said term of twenty-days be paid by him or them into the hands of Her Majesty's Receiver-General for this Province.

III. And be it further enacted by the authority aforesaid, That the Accounts and Returns for the current Quarter, shall be made up and closed to the fifth day of April now next ensuing, and transmitted, and the moneys therein stated to have been received, paid over within the twenty days directed in the preceding clause of this Act.

IV. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, it shall and may be lawful for each and every District Inspector of this Province, and each and every of them is hereby required to transmit quarterly to the Inspector-General of this Province, a just, true and faithful Account, to be verified on oath, of all moneys which he or they shall receive under and by virtue of this or any other Act of Parliament of this Province, within the periods following, that is to say: between the sixth day of January and the fifth day of April; the sixth day of April and the fifth day of July; the sixth day of July and the fifth day of October; and the sixth day of October and the fifth day of January, in each and every year, and that the first and last days of such periods shall be inclusive; and that the said Returns shall be transmitted to the Office of the Inspector-General within twenty days next after the expiration of each quarterly period as aforesaid, and shall also pay or cause to be paid into the hands of Her Majesty's Receiver-General for this Province, within the said period of twenty days from the expiration of each of said periods, all moneys in such Account mentioned to have been received as aforesaid, any thing contained in any Act of Parliament of this Province in any wise to the contrary notwithstanding; and further, that the Accounts for the current Quarter shall be made up to the fifth day of April next, and the moneys therein-mentioned be paid over in the said period of twenty days therefrom.

V. And be it further enacted by the authority aforesaid, That so much of a certain Act passed in the fifty-sixth year of the reign of His late Majesty King George the Third, entitled, "An Act for granting to His Majesty Duties on Licenses to Hawkers, Pedlers and Petty Chapmen, and other trading persons therein-mentioned," and also so much of a certain other Act passed in the fifty-eighth year of His said late Majesty King George the Third, entitled, "*An Act to continue, repeal part of and amend an Act passed in the fifty-sixth year of His Majesty's reign, entitled, 'An Act for granting to His Majesty Duties on Licenses to Hawkers, Pedlers and Petty Chapmen, and other trading persons therein-mentioned, and to extend the provisions of the same,'*" as devolve the duty of issuing Licenses to the persons therein-named as the Collectors, be and the same are hereby repealed.

VI. And be it further enacted by the authority aforesaid, That from and after the expiration of the current Quarter, ending on the fifth day of April next, the said Licenses directed by the said two last-recited Acts shall, and the same are hereby directed and required to be issued to the persons in the said Acts named and described by the District Inspectors in this Province, and the Duties and Fees on said Licenses to be received by the said Inspectors, according to the provisions of the said last-mentioned Acts, any thing to the contrary notwithstanding.

VII. And be it further enacted by the authority aforesaid, That from and after the passing of this Act, it shall and may be lawful for the Distinct Inspectors, out of the moneys by them collected; to retain the amount of costs by them respectively disbursed, in cases where a conviction may not be obtained: Provided the Justice or Justices, or a majority of them, before whom the matter may be heard, shall certify that there was probable and reasonable cause for instituting such prosecution; and the several Inspectors are hereby required to insert the particulars of such claim for costs disbursed in their Quarterly Returns, to, be verified on oath as soon as by law directed.

VIII. And be it further enacted by the authority aforesaid, That all Licenses to the Keepers or Proprietors of Billiard Tables to be granted after the passing of this Act, shall be dated on the sixth day of January in the year in which they may respectively be issued; and shall continue in force until the fifth day of January following; and that all moneys received by the Inspector for or on account of such Licenses, shall be returned in the Quarterly Accounts directed by this Act, and be paid over with the moneys received for other Licenses to the Receiver-General, within the twenty days after the expiration of each period as directed by this Act, any thing in any Act of this Province contained to the contrary in any wise notwithstanding.

IX. And whereas it is necessary to afford greater facilities for the conviction and punishment of persons having or keeping a Billiard Table, without having taken out a License for that purpose: Be it therefore further enacted by the authority aforesaid, That every keeper of an Inn, Ale House, Ordinary or Recess, and all and every other person or persons who shall keep a House of Entertainment, Resort or Boarding, who shall have or keep a Billiard Table in such house, out-house or room, or building connected with or attached thereto, and for the keeping or having of which Billiard Table a License shall not have been obtained according to the provisions of an Act passed in the reign of His Majesty King George the Third, entitled, "*An Act for granting to His Majesty a Duty upon Billiard Tables,*" it shall and may be lawful for the Inspector of the District in which such Billiard Table may be had or kept, or any other person to give information of the same before any Justice of the Peace; and it shall and may be lawful for any two or more Justices of the Peace of such District to hear and determine the same, and to award execution thereon according to the provisions of the before-recited Act, any law, usage or custom to the contrary notwithstanding.

X. And be it further enacted by the authority aforesaid, That in any case when after conviction, the penalty cannot be recovered, in consequence of the party convicted not having sufficient property to make the amount required, it shall and may be lawful for either of the Justices before whom the information and complaint shall have been made, to issue his Warrant for the apprehension and committal to the Common Gaol of the District of such delinquent, for a period not to exceed one month, unless the Fine and Costs shall be sooner paid.