



ANNO SEPTIMO

VICTORIÆ REGINÆ.

CAP. I.

An Act to impose duties on Agricultural Produce and Live Stock imported into this Province.

[16th November, 1843.]

WHEREAS, the present system of raising a Revenue by means of duties of Customs, has been complained of as unequal by the Agricultural Population of the Province, inasmuch as under it Agricultural Produce and Live Stock are in most cases entirely exempted from duty; and whereas, as well with a view to remove such inequality, as for the purpose of increasing the Public Revenue, it is expedient to impose duties on Agricultural Produce and Live Stock imported into this Province;—Be it therefore enacted, by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, and intituled *An Act to reunite the Provinces of Upper and Lower Canada, and for the Government of Canada*, and it is hereby enacted by the authority of the same, that there shall be raised, levied, collected and paid to Her Majesty, Her Heirs and Successors, upon Agricultural Produce and Live Stock, of the kinds and descriptions mentioned in the Schedule to this Act, imported into this Province, the several duties of Customs respectively inserted, described and set forth in words and figures in the Schedule aforesaid.

Preamble.

Certain duties imposed on Agricultural Produce and Live Stock.

II. Provided always, and be it enacted, that Agricultural Produce and Live Stock, imported by Sea for the use of the Fisheries of this Province, shall be free

Exemption in favor of the Fisheries.

free from the said duties, but subject to the regulations expressed and enacted with regard to certain articles specified in the eighth section of the Act of the Parliament of the United Kingdom, passed in the Session held in the fifth and sixth years of Her Majesty's Reign, and intituled *An Act to amend the Laws for the regulation of the Trade of the British Possessions abroad.*

Duties to be sterling money within the meaning of the Act 4 & 5 Vic. c. 93.

III. And be it enacted, that the sums set forth in figures in the Schedule to this Act, as the duties hereby imposed, shall be Sterling money, bearing that proportion in value to the currency of this Province, which is fixed by the Provincial Act passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intituled *An Act to regulate the Currency of this Province*, and shall be payable, according to such proportion, in any coin current under the said Act.

Under what Regulations the duties shall be levied.

IV. And be it enacted, that the duties imposed by this Act shall be levied and recovered according to the same weights and measures, and, in so far as may be consistent with the other provisions of this Act, under the same regulations, to be enforced and applied in the same manner, and with the same restrictions and provisions for ensuring the payment and punishing the evasion thereof, as the duties imposed in and by the said Act of the Parliament of the United Kingdom, intituled *An Act to amend the Laws for the regulation of the Trade of the British Possessions abroad.*

The Governor in Council may appoint warehousing Ports for the purposes of this Act; and Neat Cattle may, under certain regulations, be slaughtered, cured and packed in Bond.

V. And be it enacted, that it shall be lawful for the Governor of this Province, in Council, to appoint such Ports and Places to be Warehousing Ports for the purposes of this Act, as he shall deem advisable, and also to authorise the Collector of the Customs at each such Port, under such regulations as the Governor shall from time to time establish, to approve of any one or more Warehouses at such Port, as Warehouses for the purposes of this Act; and on the arrival of any Neat Cattle or Swine at such Port, it shall be lawful for the importer or owner of such Neat Cattle or Swine, either to pay the duty thereon, or to cause the same to be slaughtered and cured in Bond in some Warehouse so approved as aforesaid; and in the case last named, the importer or owner shall enter into a Bond to Her Majesty, Her Heirs and Successors, jointly and severally with two good and sufficient sureties to the satisfaction of the Collector, in a sum equal to twice the sum which would be payable as duty on such Cattle or Swine, with condition to cure and pack, and within sixty days to deliver to the Collector and to place in Bond under the Crown's Lock in some Warehouse to be approved as aforesaid, all the Beef or Pork (as the case may be) produced from such carcasses of such Cattle or Swine; and upon such security being given, it shall be lawful for the Collector to permit the said Cattle or Swine to be conveyed to the said Warehouse, (the same being first emptied of all meat being the produce of other Cattle or Swine) and there to be slaughtered and cut up, and the meat to be

be weighed, in the presence of such person or persons as the Collector shall appoint, and to cause such other precautions to be taken for guarding against any fraud upon the Revenue as may be authorised by the regulations aforesaid; and upon the delivery of the said meat cured and packed, at the Warehouse as aforesaid, the Bond so given as aforesaid shall be cancelled, and such meat may then be warehoused, and may thereafter be taken out of the Warehouse, for consumption, exportation or otherwise, on the same terms and conditions, within the same time, and on payment of the same duties, and shall be dealt with in all respects in the same manner as if it had been imported into such Port so cured and packed, and had been then warehoused: Provided always, that all expenses incurred in carrying the provisions of this section into effect shall be paid by the importer or owner of the Cattle or Swine in relation to which they shall be incurred.

Proviso.

VI. And be it enacted, that it shall be lawful for the Governor of this Province, in Council, to cause the amount of any duties levied under this Act to be returned to the party who shall have paid the same, on proof to the satisfaction of the said Governor in Council, that such duties were levied on Cattle or other Live Stock imported for the purpose of fulfilling any contract with Her Majesty's Commissariat, entered into by the Importer before the first day of October one thousand eight hundred and forty-three, and that such Cattle or Live Stock, or the meat thereof, have been delivered in fulfilment of such contract to some person authorised to receive the same, on behalf of Her Majesty's Commissariat; and the sum to be so returned, may be paid out of the Consolidated Revenue Fund of this Province.

The Governor in Council may, on satisfactory evidence, return the duties paid on Cattle imported for the purpose of fulfilling contracts made with Her Majesty's Commissariat before the 1st Oct. 1843.

VII. And be it enacted, that all monies arising from the duties imposed by this Act, and all monies arising from any fines, penalties or forfeitures incurred under the provisions thereof, and belonging to Her Majesty, shall be paid over by the officers or persons receiving the same, to the Receiver General of this Province, and shall make part of the Consolidated Revenue Fund thereof, and shall be accounted for to Her Majesty, Her Heirs and Successors, through the Lords Commissioners of Her Majesty's Treasury for the time being, in such manner and form as Her Majesty, Her Heirs and Successors shall direct.

Monies arising from this Act to form part of the Consolidated Revenue Fund of this Province.

VIII. And be it enacted, that so much of the Provincial Act passed in the Session held in the fourth and fifth years of Her Majesty's Reign, and intituled, *An Act to repeal certain Acts therein mentioned, and to consolidate the Laws relating to the Provincial Duties to be levied on Goods, Wares and Merchandize, imported into this Province*,—as imposes a duty on any article on which a duty is imposed by this Act, shall be and is hereby repealed.

Certain parts of 4 & 5 Vic. c. 14, repealed.

IX. And be it enacted, that this Act shall cease to be in force upon, from and after the fifth day of January one thousand eight hundred and forty-four.

Continuance of this Act.

SCHEDULE.

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Duties imposed by this Act.

	£	s.	d.
Horses, Mares or Geldings, each.....	1	10	0
Colts and Foals, under two years old each.....	0	15	0
Mules and Asses, each.....	0	5	0
Bulls, each.....	0	15	0
Unenumerated Neat Cattle, four years old, and upwards, each head.....	1	0	0
Unenumerated Neat Cattle, under four years old, each head.....	0	10	0
Calves, under one year old, each.....	0	5	0
Sheep, each.....	0	2	0
Lambs, each.....	0	1	0
Swine and Hogs, each.....	0	5	0
Goats and Kids, each.....	0	1	0
Poultry or Game, <i>ten per centum ad valorem.</i>			
Barley, per quarter.....	0	3	0
Rye, Peas, Beans, Maize or Indian Corn, Buck Wheat Bear or Bigg, per quarter.....	0	3	0
Oats, per quarter.....	0	2	0
Barley Meal, Wheat Meal, not being Wheat Flour, Oat- meal, Buck Wheat Meal, Rye Meal, and Indian Corn Meal, on each 196 lbs.....	0	2	0
Bran and Shorts, per cwt.....	0	0	3
Hay, per ton.....	0	6	0
Straw, per ton.....	0	3	0
Hops, per lb.....	0	0	3
Potatoes, per bushel.....	0	0	3
Vegetables unenumerated, <i>fifteen per centum, ad valorem.</i>			
PROVISIONS, VIZ :—			
Bacon and Hams, cured, per cwt.....	0	5	0
Meat of all kinds, Fresh, per cwt.....	0	4	0
Ditto, Salted or Cured, per cwt.....	0	2	0
Butter, per cwt.....	0	2	0
Cheese, per cwt.....	0	2	6
Lard, per cwt.....	0	6	0
Eggs, <i>ten per centum ad valorem.</i>			