

Penalty for fraudulently obtaining such re-payment.

II. And be it enacted, That if any person shall by any false pretence, obtain any sum of money under this Act without being legally entitled thereto, he shall for such offence incur a penalty not exceeding ten pounds, to be recovered with costs, on the oath of one credible witness other than the prosecutor, before any Justice of the Peace, and to belong to the prosecutor and be levied by distress and sale of the goods and chattels of the offender under Warrant of such Justice; or the offender may be committed to prison for a time not exceeding three months, unless such penalty be sooner paid.

Instructions how communicated.

III. And be it enacted, That the instructions of the Governor under this Act may be communicated to any Collector, in like manner as instructions with regard to the remission of any other duty, or to any other matter relative to the collection and management of Provincial Revenue: that the word "Emigrant" shall in this Act have the meaning assigned to the word "Passenger" or "Emigrant" in the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to repeal certain Acts therein mentioned, and to make further provision respecting Emigrants*, and the word "Duty" shall mean the rate or duty payable under the said Act; that any sum hereby authorized to be paid back may be so paid out of any public moneys in the hands of the Collector or out of public moneys to be advanced to him for the purpose; that no such repayment shall cancel or affect any Bond given under the said Act, by the Master of any Vessel with regard to any Emigrant; and that the proper person to receive back such portion as aforesaid of the said duty, shall be the Owner, Charterer, Consignee or Master of the vessel by the Master whereof such duty shall have been payable, or other party who would eventually bear the said duty if not paid back as aforesaid, and not the Emigrant himself, unless he shall have paid such duty separately and apart from his passage money, and shall have then expressly covenanted for the right to receive such repayment.

Words interpreted.

12 Vic. cap. 6.

Out of what moneys such re-payment may be made, &c.

And to whom.

C A P. V.

An Act to amend the Act imposing Duties of Customs.

[10th August, 1850.]

Preamble.

12 Vic. cap. 1.

WHEREAS it is expedient to make the following amendments to the Act passed in the twelfth year of Her Majesty's Reign, and intituled, *An Act to amend the Law relative to Duties of Customs*: Be it therefore enacted by the Queen's Most Excellency 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, intituled, *An Act to re-unite 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 it shall be lawful for the Governor in Council, from time to time, to order any article not enumerated in the Schedule to the Act cited in the Preamble to this Act, and thereby made subject to a duty of twelve and a half *per centum, ad valorem*, to be placed among the articles subjected to a duty of two and a half *per centum, ad valorem*, which last mentioned duty, and no other, shall be payable on such article so long as such order shall be in force.

Unenumerated articles may be admitted at 2½ per cent. duty.

Articles imported for certain purposes exempted from duty.

II. And be it enacted, That for and notwithstanding any thing in the said Act, no duty shall be payable on Military Clothing imported into this Province for the use of Her Majesty's Troops, nor upon Wines so imported for the use of any Officers' Mess, nor upon Salt imported into the District of Gaspé for the use of the Fisheries in that District, provided such Regulations as the Governor in Council shall make for the purpose of preventing fraud or abuse under pretext of such exemption from duty, be duly complied with, and not otherwise.