

*The Provincial Statutes of Canada*, passed in the year 1841. Kingston: Stewart Derbishire & George Desbarats, 1841.

4 & 5 Victoria – Chapter 16

**An Act to extend the benefit of the Warehousing System established by a certain Act of the Imperial Parliament, passed in the Session held in the third and fourth years of His late Majesty's Reign, to duties imposed by Provincial Acts. 18th September, 1841.**

Whereas it is expedient that the provisions and enactments of the sections hereinafter mentioned of a certain Act of the Parliament of Great Britain and Ireland, made and passed in the third and fourth years of the Reign of His late Majesty King William the Fourth, Chapter fifty-nine, intituled *An Act to regulate the trade of the British Possessions abroad*, should be extended to duties payable under any Provincial Act or Acts, on any goods or merchandize, in order by such extension to promote the objects for which the said Act was passed, and to afford greater facilities and encouragement to the Trade of this Province; Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and 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 each and every of the provisions and enactments of the thirty-sixth, thirty-seventh, thirty-eight, thirty-ninth, fortieth, forty-first, forty-second, forty-third, forty-fourth, forty-fifth, forty-sixth and forty-seventh sections of the said Act herein first above cited, and intituled *An Act to regulate the Trade of the British possessions abroad*, (which said sections relate to the warehousing of goods, the appointment of proper warehouses, and the regulations to be observed with regard to goods so warehoused) shall extend and are hereby extended to all duties payable, under any Act of the Legislature of this Province, or of the late Province of Lower Canada, or of the late Province of Upper Canada, on any goods, wares, or merchandise arriving from sea in any vessel entered at the Custom House at the warehousing ports named in the Act herein first cited, or hereafter to be appointed under the authority of the same, or brought by land or inland navigation, and forwarded under the provision of the said thirty-eighth section, from any frontier port, to be entered and warehoused at any of the said ports; any thing in the fifty-seventh section of the said Act to the contrary notwithstanding, and no such duty shall be payable on such goods, wares or merchandise, while warehoused under the provisions of the said sections of the said Act, or if they be exported in the manner therein provided: Provided always, that when any such goods, wares, or merchandise, or any part thereof, shall be taken out of any such warehouse, except for exportation or removal to some other warehouse within this Province, the duties thereon shall be paid or secured, previous to the removal of the goods in the same cases and manner as if such goods had not been warehoused: the term of credit allowed by law on the duties to be secured to be computed from the date of the removal, any law, usage or custom to the contrary notwithstanding.