

*The Provincial Statutes of Canada*, passed in the year 1842. Kingston: Stewart Derbishire & George Desbarats, 1842.

6 Victoria – Chapter 31

**An Act to impose a duty upon Foreign Wheat imported into this Province.**

12th October, 1842.—Presented for Her Majesty's Assent and reserved "for the signification of Her Majesty's pleasure thereon."

15th July, 1843.—Assented by Her Majesty, in Her Privy Council.

9th August, 1843.—The Royal Assent signified by the Proclamation of His Excellency Sir Charles Theophilus Metcalfe, G. C. B., Governor General.

Whereas the free, introduction of Wheat and Wheat Flour into the United Kingdom of Great Britain and Ireland from this Province, would, by affording a market for these articles at all times certain and available, promote essentially the Agricultural and Commercial interests of Canada; And Whereas Foreign Wheat is at present admitted free of duty into Canada; And Whereas the intention of the Laws of the United Kingdom aforesaid is to preserve the Home Market for Her Majesty's Subjects, by certain restrictions, and by the imposition of duties; And Whereas the introduction of Foreign Wheat, into the United Kingdom free of duty, after the introduction of the same into Canada free of duty, would be in manifest violation of the said intention of the Laws of the said United Kingdom; And Whereas the chief objection to the free admission of Wheat and Wheat Flour into the said United Kingdom from Canada, arises from the free admission of Foreign Wheat into Canada; And Whereas a certain Dispatch addressed to the Governor of this Province, by Her Majesty's Secretary of State for the Colonies, dated the second day of March last, a copy whereof has been laid by His Excellency's command before the Legislature of this Province, affords the strongest ground for the confident belief and expectation that upon the imposition of a duty upon Foreign Wheat imported into this Province, Her Majesty will be graciously pleased to recommend to Parliament the removal or reduction of the duties on Wheat and Flour imported into the said United Kingdom from Canada: 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 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 from and after the fifth day of July next, there shall be raised, levied, collected and paid to Her Majesty, to and for the Public uses of this Province, upon all Wheat imported into this Province, except from the said United Kingdom or any of Her Majesty's possessions, and being the growth and produce thereof, a duty of three shillings sterling money of Great Britain, for each Imperial quarter of such Wheat, and so in proportion for any greater or less quantity thereof.

II. And be it enacted, that Foreign Wheat imported by sea into this Province, for the use of the Fisheries, shall be free of duty, and subject to the regulations expressed and enacted, in regard to certain articles specified in the eighth section of the Act of the Parliament of the said United

Kingdom passed in the last Session of the said Parliament, and intituled "*An Act to amend the Laws for the Regulation of the trade of the British possessions abroad.*"

III. And be it enacted, that the duties imposed by this Act shall be levied, recovered and received under the same regulations, and in the same coins, to be received at the same rates, and according to the same weights and measures, and under the same penalties, to be enforced and applied in the same manner, and with the same restrictions and regulations for ensuring the payment or punishing the evasion thereof, as the duties imposed in and by the said Act, intituled "*An Act to amend the Laws for the regulation of the British possessions abroad.*"

IV. And be it enacted, that all sums which shall arise from the duty hereby imposed, shall be paid over by the officers receiving the same, to Her Majesty's Receiver General for this Province, and shall form part of the consolidated Revenue Fund thereof, and shall, as shall also all fines, penalties and confiscations incurred under this Act, 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.