

*Provincial Statutes of Canada*, passed in the year 1845. Montreal: Stewart Derbishire & George Desbarats, 1845.

8 Victoria – Chapter 3

**An Act for granting Provincial Duties of Customs. (17th March, 1845.)**

Whereas it is expedient from and after the time hereinafter mentioned to repeal so much of the Acts hereinafter mentioned as imposes any duties of Customs, to the end that other duties may be imposed in lieu thereof: 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 upon, from and after the Sixth day of April, one thousand eight hundred and forty-five, so much of the 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," or of an Act passed in the seventh year of Her Majesty's Reign, and intituled, "An Act to continue for a limited time the duties imposed on Agricultural Produce and Live Stock imported into this Province," as imposes any duty of Customs on any goods, wares and merchandize, or agricultural produce, imported into this Province, shall be, and so much of the said Acts is hereby repealed; any thing in the Act passed during the present Session to continue that last above cited, to the contrary notwithstanding.

II. And be it enacted, That upon, from and after the said day, in lieu and instead of all other Duties of Customs imposed by any Provincial Act, (except the duty upon Foreign Wheat imposed by the Act passed in the sixth year of Her Majesty's Reign, and intituled, "An Act to impose a Duty upon Foreign Wheat imported into this Province,)" there shall be raised, levied, collected, and paid unto Her Majesty, Her Heirs and Successors, upon goods, wares and merchandize imported into this Province, except on Foreign Wheat and such articles and commodities as are mentioned in the table of exemptions annexed to this Act, the several Duties of Customs respectively inserted, described, and set forth in the Table to this Act annexed, and intituled, "Table of Duties of Customs inwards" Provided always, that nothing herein contained shall be construed to repeal any Tonnage Duty, or any duty except such as is imposed on goods, wares, or merchandize imported into this Province: And provided also, that if any timber, sawed lumber, or other article enumerated in the Schedule to this Act under the head "Wood" shall be imported into this Province on or before the fifth day of July next, in fulfilment or execution of any contract for the delivery thereof within this Province, bona fide made and entered into before the first day of February last past, it shall be lawful for the Governor in Council, on due proof thereof, to remit the amount of duties imposed by this Act, and to order and appoint that no other or higher duty than that which was by law in force immediately before the passing of this Act, shall be levied and collected on the timber, sawed lumber or other article aforesaid to be imported in manner and by the day in that behalf above set forth.

III. And be it enacted, That the Duties by this Act imposed shall be deemed to be Duties within the meaning of the Act passed during the present Session of the Provincial Legislature, and intituled, "An Act to provide for the Management of the Customs, and of matters relative to the Collection of the Provincial Revenue;" subject to the provisions of which Act, and of this Act, the said Duties shall be ascertained, raised, levied, collected, paid and recovered, under the provisions under which Duties on like articles were ascertained, raised, levied, collected, paid and recovered immediately before the sixth day of April, aforesaid, (or if no Duties were then imposed on like articles, then under the provisions of the Act first cited,) and other laws applicable to the Provincial Customs generally, unless some Act be passed during the present Session for the general regulation of the Customs, in which case all the Duties hereby imposed shall be ascertained, raised, levied, collected, paid and recovered under the provisions of such Act.

IV. And be it enacted, That all sums of money which shall arise from the Duties hereby imposed, shall be paid to the Receiver General, by the Collectors and other officers and persons by whom the same shall have been received, and shall form part of the Consolidated Revenue Fund of this Province, 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 be pleased to direct.

V. Provided always, and be it enacted, That the Provincial Duty payable on any goods, wares or merchandize, (except Foreign Wheat,) which having been warehoused in bond before this Act shall come into force, shall be taken out of the warehouse after that time (except for exportation) shall be the Duty imposed on such goods, wares and merchandize by this Act, and no other, as if the same had been imported into this Province at the time when they shall be so taken out of the warehouse.

VI. And be it enacted, That all sums of money which shall arise from the Duties hereby imposed, and set forth in words and figures in the said "Table of Duties of Customs inwards," shall be Sterling money, and payable in such coins as may by law be current in this Province, and equivalent to the amount of Sterling money to which such Duties may amount in any case; and the weights and measures in the said Table mentioned and set forth, shall be the Imperial weights and measures now by law established in the United Kingdom of Great Britain and Ireland; and in all cases where the said Duties are imposed according to any specific quantity or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

VII. And be it enacted, That this Act may be amended or repealed by any Act to be passed in this present Session of the Provincial Legislature.

SCHEDULE

Table of Duties of Customs Inwards

Articles:

	£	s.	d.
Animals, viz:	Duty Sterling.		
Cows and Heifers, each.....	1	0	0
Calves, each.....	0	5	0
Goats, each.....	0	2	6
Horses, Mares, Geldings, Colts, Fillies, Foals, each.....	1	10	0
Kids, each.....	0	2	6
Lambs, each.....	0	1	0
Oxen and Bulls, and Steers, each.....	1	10	0
Pigs, (sucking) each.....	0	0	6
Swine and Hogs, each.....	0	5	0
Sheep, each.....	0	2	0
Grain, viz:			
Barley, the quarter.....	0	3	0
Buckwheat, Bear, Big, the quarter.....	0	3	0
Oats, the quarter.....	0	2	0
Maize or Indian Corn, (the quarter to be four hundred and eighty pounds,) the quarter.....	0	3	0
Rye, Beans, Peas, the quarter.....	0	3	0
Meal of all the above grains, and of wheat not bolted, the one hundred and ninety-six pounds.....	0	2	0
Wheat Flour, per barrel of one hundred and ninety-six pounds.....	0	0	6
Bran or Shorts, the cwt.....	0	0	3
Hay, the ton.....	0	6	0
Straw, the ton.....	0	3	0
Hops, the lb.....	0	0	3

		£	s.	d.	
Liquids, viz:				Duty Sterling.	
Ale and Beer,	{ If imported otherwise than by the sea }	the gallon.....	0	0	3
Ale and Beer, in bottle,		the dozen.....	0	1	0
Cider and Perry,		the gallon.....	0	0	1
Vinegar,		the gallon.....	0	0	3
Provisions, viz:					
Butter, the cwt.....		0	2	0	
Bacon, the cwt.....		0	5	0	
Cheese, the cwt.....		0	2	6	
Hams, the cwt.....		0	5	0	
Meats, salted or cured, the cwt.....		0	2	0	
Meats, fresh, of all kinds, the cwt.....		0	4	0	
Candles, Sperm or Wax, the lb.....					
		0	0	2	
All other kinds when imported otherwise than by sea, the lb.		0	0	1	
And if imported by sea, five per centum ad valorem.					
Potatoes, the bushel.....					
		0	0	3	
Salt, imported otherwise than by sea, the barrel weighing nett two hundred and eighty pounds.....					
		0	2	6	
Imported by sea, the ton.....		0	1	0	
Leather, viz:					
Goat Skins, tanned, tawed, or in any way dressed, per dozen....		0	5	0	
Lamb or Sheep Skins, tanned, tawed, or in any way dressed, per dozen.....		0	2	6	
Calf Skins, tanned, tawed, or in any way dressed, per lb.....		0	0	6	
Kip Skins, tanned, tawed, or in any way, dressed, per lb.....		0	0	3	
Harness Leather, per lb.....		0	0	2	
Upper Leather, per lb.....		0	0	2	
Sole Leather, per lb.....		0	0	1½	
Leather cut into shapes, per lb.....		0	0	6	

	£	s.	d.
Leather Manufactures, viz:			Duty Sterling.
Boots, Shoes, and Calashes, viz:			
Women's Boots, Shoes, and Calashes, of Leather, per dozen pairs	0	7	6
Women's Boots and Shoes of Silk, Satin, Jean, or other stuffs, Kid or Morocco, otherwise than by Sea, per dozen pairs.....	0	7	6
And if by Sea, five per centum ad valorem			
Girls' Boots, Shoes, and Calashes of Leather, under seven inches in length, per dozen pairs.....	0	2	6
Girls' Boots an Shoes of Silk, Satin, Jean or other stuffs, Kid or Morocco, otherwise than by Sea, per dozen pairs.....	0	3	0
And if by Sea, five per centum ad valorem			
Men's Boots	0	2	6
Men's Shoes	0	1	0
Boys' Boots, under eight inches in length	0	1	3
Boys' Shoes, under eight inches in length	0	0	9
Sugar, viz:			
Muscovado and Clayed, that has not undergone and process what- ever, for refining or otherwise, the lb.....	0	0	1
Refined in Loaves, Lumps or Crushed, and Sugar Candy, the lb.....	0	0	2
Bastard, and all other Sugars whatever, the lb.....	0	0	1
Coffee, Green, the lb.....	0	0	1
Roasted, the lb.....	0	0	2
Ground, the lb.....	0	0	4
Cocoa, the lb	0	0	1½
Roasted, the lb.....	0	0	2
Ground, the lb.....	0	0	4
Tea, the lb.....	0	0	1
Tobacco, Unmanufactured, the lb.....	0	0	1
Manufactured, the lb.....	0	0	1
Segars, the lb.....	0	2	0
Snuff, the lb.....	0	0	4

	£	s.	d.
	Duty Sterling.		
Molasses and Treacle, the cwt.....	0	1	0
Syrups, per gallon.....	0	0	9
Fruit, viz:			
Almonds, per lb.....	0	0	1
Apples, per bushel.....	0	0	6
Apples, Dried, per bushel.....	0	1	0
Currants, per cwt.....	0	5	0
Figs, per cwt.....	0	5	0
Nuts, per lb.....	0	0	0½
Pears, per bushel.....	0	1	0
Prunes, per lb.....	0	0	1
Raisins, in boxes, per lb.....	0	0	1
Raisins, in kegs, or otherwise than in boxes, per lb.....	0	0	0½
Maccaroni and Vermicelli } per lb.....	0	0	1
Olive oil, in casks, per gallon.....	0	0	4
in jars and bottles, per gallon.....	0	1	0
Lard Oil, per gallon.....	0	0	4
Linseed Oil, raw or boiled, per gallon.....	0	0	2
India Rubber Boots and Shoes, per pair.....	0	0	6
Spices, viz:			
Cassia, per lb.....	0	0	2
Cinnamon, per lb.....	0	0	2
Cloves, per lb.....	0	0	2
Nutmegs, per lb.....	0	0	4
Pimento, per lb.....	0	0	0½
Pepper, of all kinds, per lb.....	0	0	0½
Mace, per lb.....	0	0	3

	£	s.	d.
Wood, viz:			
	Duty Sterling		
Pine, White, and in proportion for any smaller quantity thereof, per one thousand cubic feet.....	1	5	0
Pine, red, per one thousand cubic feet.....	1	15	0
Oak, per one thousand cubic feet.....	2	15	0
Birch, per one thousand cubic feet.....	2	10	0
Ash, Elm, Tamarac or Hacmatac, and other woods not herein charged with duty, per one thousand cubic feet.....	1	5	0
Staves, standard or measurement, per standard mille..	1	5	0
Puncheon or West India:			
White Oak, per standard mille.....	0	10	0
Red Oak, per standard mille.....	0	7	6
Ash, per standard mille.....	0	4	0
Barrel, per standard mille.....	0	4	0
Deals, Pine, per Quebec standard hundred.....	0	15	0
Spruce, per Quebec standard hundred.....	0	7	6
Handspikes, per dozen.....	0	0	3
Oars, per pair.....	0	0	3
Planks, Boards, and all kinds of sawed Lumber, not herein charged with duty, per one thousand superficial feet, inch think	0	7	6
And so in proportion for any greater thickness			
 Spirits of Strong Waters of all sorts, viz:			
For every gallon of such Spirits or Strong Waters, except Rum, of any strength not exceeding the strength of Proof by Sykes' Hydrometer, and so in proportion for any greater or less quantity than a gallon, the gallon.....	0	1	3
 Rum,                   do                   do                   the gallon.....	0	0	6
And further for any excess over Hydrometer Proof, an additional duty per gallon to the duty imposed upon the said Spirits and Rum by any Act or Acts of the Imperial Parliament and payable in this Province, until the same shall be provided for by any act of the imperial Parliament of Great Britain and Ireland.			
For every gallon of such Spirits or Strong Waters or Rum, sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained, the gallon.....	0	2	0

	£	s.	d.
Wine, of all kinds, the gallon.....	0	0	8
And ten per centum ad valorem.			
Anchovies and Sardines, preserved in oil.....			
Biscuits and Crackers.....			
Clocks and Watches.....			
Carriages and Vehicles of all kinds, unenumerated.....			
Extracts, Essences and Perfumery.....			
Eggs.....			
Fruit, unenumerated.....			
Fanning and Bark Mills.....			
Machinery, unenumerated.....			
Oils, unenumerated, Vegetable, Volatile, Chemical and Essential.....			
Pickles and Sauces.....			
Poultry and Game.....			
Playing Cards.....			
Sausages and Puddings.....			
Seeds, not enumerated.....			
Vegetables, not enumerated.....			
Goods, Wares, and Merchandise not otherwise charged with duty, and not herein declared to be free of duty.....			
Ashes of all kinds.....			
Bark.....			
Burr Stones, unwrought.....			
Berries, Nuts and Vegetables used principally in dying			
Cotton Wool.....			
Coals.....			
Fur Skins or Peltries, undressed or unmanufactured....			
Hemp, Flax, and Tow.....			
Hides, Raw.....			

For every one  
hundred pounds 10 0 0  
of the value,

For every one  
hundred pounds 5 0 0  
of the value,

For every one  
hundred pounds 1 0 0  
of the value,



Mahogany and Hardwood, unmanufactured, for Furniture.....	} For every one hundred pounds 1 0 0 of the value,
Pig Iron.....	
Palm Oil.....	
Saw Logs.....	
Soda Ash.....	
Tallow.....	
Lard.....	
Fish Oil.....	
Fish, Salted or Cured.....	
Oysters, Lobsters and Turtles.....	

EXEMPTIONS.

Anatomical preparations.

Copies of the Holy Scriptures printed in the United Kingdom of Great Britain and Ireland.

Coin and Bullion.

Donations of Books or Clothing specially imported for the use of, or to be distributed gratuitously by, any Charitable Society in the Province.

Fish, fresh, not described.

Horses and Carriages of Travellers, and horses, cattle and carriages and other vehicles when employed in carrying merchandize, together with the necessary harness and tackle, so long as the same are bond fide in use for that purpose.

Hides and Tallow and Offal of cattle and swine slaughtered in bond.

Manures of all kinds.

Models of Machinery and of other inventions and improvements in the Arts.

Old Junk or Oakum.

Packages containing dutiable articles.

Philosophical Apparatus, instruments, books, maps, statuary, busts and casts of marble, bronze, alabaster or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculptures, cabinets of coins, medals, gems, and all other collections of antiquities,—provided the same be specially imported in good faith for the use of any Society incorporated or established for

philosophical or literary purposes, or for the encouragement of the line arts, or for the use or by the order of any University, College, Academy, School or Seminary of learning within this Province.

Arms or clothing, which any contractor or contractors, commissary or commissaries, shall import or bring into the Province for the use of Her Majesty's Army or Navy or for the use of the Indian nations in this Province,—provided the duty otherwise payable would be defrayed or borne by the Treasury of the United Kingdom or of this Province.

Specimens in Natural History, Mineralogy and Botany.

Seeds of all kinds, farming utensils and implements of husbandry, animals for the improvement of stock,—when specially imported in good faith by any Society incorporated or established for the encouragement of agriculture.

Trees, shrubs, plants, bulbs or roots.

Wearing apparel in actual use, and other personal effects not merchandize, implements and tools of trade of handicraftsmen in the occupation or employment of persons coming into the Province for the purpose of actually settling therein.

ALSO,

Cordage, pitch, tar, turpentine, leather, leatherware, fishermen's clothing and hosiery, fishing craft, utensils and instruments imported into the District of Gaspé from the United Kingdom or the Channel Islands for the use of the fisheries carried on therein, subject to such regulations as the principal Officer of Customs at the Port of Quebec shall make, and which he is hereby empowered to establish, for the purpose of ascertaining that such articles are bond fide intended to be applied for the use of such fisheries.